57TH CONGRESS, 1st Session. } HOUSE OF REPRESENTATIVES. { DOCUMENT No. 224.

REFUNDS OF CUSTOMS DUTIES.

LETTER

FROM

THE SECRETARY OF THE TREASURY,

TRANSMITTING

A DETAILED STATEMENT OF REFUNDS OF CUSTOMS DUTIES.

JANUARY 10, 1902.—Referred to the Committee on Ways and Means and ordered to be printed.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, January 4, 1902.

SIR: I have the honor to transmit herewith, for the information of Congress, a detailed statement of the refunds of customs duties, etc., for the fiscal year ended June 30, 1901, as required by section 24 of the act entitled "An act to simplify the laws in relation to the collection of the revenues," approved June 10, 1890.

Respectfully,

L. J. GAGE, *Secretary.*

THE SPEAKER OF THE HOUSE OF REPRESENTATIVES.

Statement of customs refunds made by the Treasury Department during the fiscal year ending June 30, 1901. (*Report required by section 24, act June 10, 1890.*)

Date.	To whom refunded.	Nature of refund.	Duty.	Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
1900.							
July 17	Alaska Steamship Co	On bituminous coal, Juneau, Alaska	$10.18		$10.18	Short shipped	Sec. 24, act June 10, 1890.
17	American Gold Mining Co	do	3.78		3.78	do	Do.
18	Alexandria Fertilizer and Chemical Co.	On plaster rock, Alexandria, Va	31.43		31.43	Error in classification	Do.
21	Alaska Treadwell Gold Mining Co.	On bituminous coal, Sitka, Alaska	36.66		36.66	Short shipped	Do.
Aug. 30	Alaska Steamship Co	do	33.60		33.60	do	Do.
Sept. 5	Alaska Treadwell Gold Mining Co.	do	62.60		62.60	do	Do.
Oct. 17	Alvarez, A	On leaf tobacco, El Paso, Tex	265.50		265.50	Error in classification	Do.
26	Auffmordt, C. A., & Co	On hat materials, New York, N. Y	6,095.10	$6,508.29	12,603.39	Court judgment	Do.
26	do	do	685.05	709.98	1,395.03	do	Do.
26	do	do	164.00	205.70	369.70	do	Do.
26	do	do	500.00	531.45	1,031.45	do	Do.
26	do	do	62,290.80	62,915.60	125,206.40	do	Do.
26	do	do	301.60	363.98	665.58	do	Do.
26	do	do	2,306.90	2,430.23	4,737.13	do	Do.
26	do	do	47.40	92.62	140.02	do	Do.
26	do	do	5,581.20	5,885.70	11,466.90	do	Do.
26	do	do	1,414.20	1,386.58	2,800.78	do	Do.
26	do	do	2,200.20	2,262.93	4,463.13	do	Do.
26	do	do	1,807.80	1,940.30	3,748.10	do	Do.
26	do	do	1,607.40	1,631.07	3,238.47	do	Do.
26	do	do	504.90	566.92	1,071.82	do	Do.
26	do	do	967.50	1,004.24	1,971.74	do	Do.
26	do	do	5,402.70	5,473.98	10,876.68	do	Do.
26	do	do	14,073.40	13,426.26	27,499.66	do	Do.
26	do	do	144.30	190.16	334.46	do	Do.
27	do	do	370.50	382.02	752.52	do	Do.
27	do	do	781.10	761.64	1,542.74	do	Do.
27	do	do	8,047.20	7,300.05	15,347.25	do	Do.
27	do	do	1,070.10	1,005.23	2,075.33	do	Do.
27	do	do	414.90	414.62	829.52	do	Do.
27	do	do	6,389.70	5,695.98	12,085.68	do	Do.
27	do	do	3,024.00	2,745.05	5,769.05	do	Do.
27	do	do	7,867.50	6,990.77	14,858.27	do	Do.
27	do	do	1,685.10	1,526.10	3,211.20	do	Do.
27	do	do	4,122.90	3,771.02	7,893.92	do	Do.
27	do	do	2,943.90	2,816.80	5,760.70	do	Do.
27	do	do	799.20	774.96	1,574.16	do	Do.
27	do	do	22,895.10	21,462.93	44,358.03	do	Do.
27	do	do	274.80	304.45	579.25	do	Do.

31	....do	....do	1,339.00	1,198.65	2,537.65	....do	Do.
31	....do	....do	2,617.50	2,235.66	4,853.16	....do	Do.
31	....do	....do	19,406.10	14,967.00	34,373.10	....do	Do.
31	....do	....do	393.90	373.39	767.29	....do	Do.
31	....do	....do	2,368.50	1,851.93	4,220.43	....do	Do.
31	....do	....do	784.50	346.37	1,130.87	....do	Do.
31	....do	....do	2,381.10	926.80	3,307.90	....do	Do.
31	....do	....do	1,714.20	663.53	2,377.73	....do	Do.
31	....do	....do	170.70	106.36	277.06	....do	Do.
31	....do	....do	546.30	255.71	802.01	....do	Do.
31	....do	....do	351.30	165.64	516.94	....do	Do.
31	....do	....do	517.50	481.46	998.96	....do	Do.
31	.... do	....do	663.90	266.40	930.30	....do	Do.
31	....do	....do	1,223.40	1,074.86	2,298.26	....do	Do.
31	....do	....do	566.70	243.03	809.73	....do	Do.
31	....do	....do	368.10	178.58	546.68	....do	Do.
31	....do	....do	2,466.30	952.90	3,419.20	....do	Do.
31	....do	....do	3,099.00	2,677.65	5,776.65	....do	Do.
31	....do	....do	4,761.90	2,004.70	6,766.60	....do	Do.
31	....do	....do	5,356.80	2,097.99	7,454.79	....do	Do.
31	....do	....do	4,622.40	1,775.44	6,397.84	....do	Do.
31	....do	....do	1,464.60	610.37	2,074.97	....do	Do.
31	....do	....do	4,946.40	1,694.14	6,640.54	....do	Do.
31	....do	....do	678.00	599.79	1,277.79	....do	Do.
31	....do	....do	4,555.50	2,122.63	6,678.13	....do	Do.
31	....do	....do	983.40	379.60	1,363.00	....do	Do.
1901.							
Mar. 20	Adler, M.	On parchmentine	36.90		36.90	Error in classification	Do.
Apr. 6	Abegg, Daeniker & Co	On hat materials	4,097.40	1,625.95	5,723.35	Court judgment	Do.
6	....do	....do	22,635.15	11,060.78	33,695.93	....do	Do.
6	....do	....do	175.50	111.95	287.45	....do	Do.
6	....do	....do	34.80	59.95	94.75	....do	Do.
6	....do	....do	15,376.30	13,737.68	29,113.98	....do	Do.
6	....do	....do	320.40	159.07	479.47	....do	Do.
6	....do	....do	3,791.85	3,556.46	7,348.31	....do	Do.
6	....do	....do	387.84		387.84	Error in classification	Do.
May 8	Alaska Packers' Association.	On logs (trap piles), Port Townsend, Wash	2.70		2.70	Exhibit 1, Appendix	Do.
11	Allison, W. H	On grass seed, Detroit, Mich	1,871.70	1,670.30	3,542.00	Court judgment	Do.
15	Andreas, Otto	On hat materials, New York, N. Y	2,460.90	2,342.58	4,803.48	....do	Do.
15	....do	....do					
1900.							
July 17	Bow Yuen & Co	On tapioca flour, Portland, Oreg	35.03		35.03	Error in classification	Sec. 24, act June 10, 1890.
26	Borgfeldt, Geo., & Co	On merchandise short shipped, Newport News, Va.	9.80		9.80	Short shipped	Do.
27	Bogigian Hagop Co., The	On oriental goods, New York, N. Y	445.45		445.45	Error in classification	Do.
Aug. 31	Blum, Charles, & Co	On Scotch whisky and bottles, Jacksonville, Fla.	23.73		23.73	Error in gauge	Do.
Sept. 7	Booth, A., & Co	On fresh-water fish, Buffalo, N. Y	29.75		29.75	Manifest clerical error	Do.
10	Benson, C. L	On appetite herring, Chicago, Ill	22.90		22.90	Error in classification	Do.
25	Borgfeldt, Geo., & Co	On manufactured paste and glass, Newport News, Va.	11.65		11.65	Exhibit 2, appendix	Do.
25	....do	On Christmas-tree ornaments, Newport News, Va.	163.70		163.70	....do	Do.

Statements of customs refunds made by the Treasury Department during the fiscal year ending June 30, 1901—Continued.

Date.	To whom refunded.	Nature of refund.	Duty.	Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
1900.							
Sept. 25	Borgfeldt, Geo., & Co	On toys and harmonicas, Newport News, Va	$29.55		$29.55	Exhibit 2, appendix	Sec. 24, act June 10, 1890.
25	do	On brass toys, Newport News, Va	20.10		20.10	do	Do.
25	do	On toy magic lanterns, Newport News, Va	8.20		8.20	Exhibit 3, appendix	Do.
26	Bryant Fertilizer Co., The	On plaster rock, Alexandria, Va	35.08		35.08	Short shipped	Do.
26	Bartow, J. H	On repairs to American steamer, Elfin Mere, Cleveland, Ohio.	548.50		548.50	Necessary repairs	Sec. 3115, R. S.
27	Beach, Henry S	On wool blankets, El Paso, Tex	21.72		21.72	Error in classification	Sec. 24, act June 10, 1890.
29	Booth, A., & Co	On fresh-water fish, Pembina, N. Dak	42.00		42.00	Excess of deposit	Do.
Oct. 6	Branch, John P	On marble statuary, Richmond, Va	783.00		783.00	Error in classification	Do.
17	Brewster, H. L	On manufactures metal, etc., Rochester, N. Y	3.30		3.30	Manifest clerical error	Do.
24	Barets, Sam. & Co	On cordials, Denver. Colo	64.41		64.41	Error in classification	Do.
24	Blochman, A	On tea, San Diego, Cal	6.50		6.50	Short shipped	Do.
Nov. 10	Battle & Co., Chemists' Corporation.	On chloral hydrate, St. Louis, Mo	1,710.00		1,710.00	Error in classification	Do.
26	Becker, August	On lithographs, Cleveland, Ohio	36.48		36.48	Error in weight	Do.
Dec. 18	Burley & Tyrell	On decorated glassware, Chicago, Ill	20.40		20.40	Short shipped	Do.
1901.							
Jan. 17	Borgfeldt, Geo., & Co	On Christmas-tree ornaments, Newport News, Va.	54.65		54.65	Exhibit 4, Appendix	Do.
17	do	On jewsharps, Newport News, Va	9.80		9.80	Exhibit 2, Appendix	Do.
Feb. 7	Brown, William	On bicycles, Pembina, N. Dak	14.40		14.40	Error	Do.
7	Booth, A., & Co	On fish, Pembina, N. Dak	49.07		49.07	Excess of deposit	Do.
14	Balfour, Guthrie & Co	On crude sulphate of potash. Portland, Oreg	234.75		234.75	Error in classification	Do.
26	Bingham, W., Co., The	On steel bars, Cleveland, Ohio	160.52		160.52	do	Do.
28	Burley & Co	On metal ware, Chicago, Ill	3.15		3.15	do	Do.
Mar. 5	Borgfeldt, Geo., & Co	On merchandise short shipped, Newport News, Va.	3.15		3.15	Short shipped	Do.
Apr. 12	Blumenthal & Bickart	On ale and stout, Atlanta, Ga	4.00		4.00	Excess of deposit	Do.
17	Bourne & Co	On onions, Eastport, Me	38.53		38.53	Error in classification	Do.
18	Borgfeldt, Geo., & Co	On harmonicas, Newport News, Va	176.70		176.70	do	Do.
25	do	On manufactures of paste, Newport News, Va	5.40		5.40	do	Do.
27	Bemis Bro. Bag Co	On burlap bags, Newport News, Va	50.91		50.91	Exhibit 5, Appendix	Do.
29	Bay State Cordage Co	On raw jute, Boston, Mass	268.25		268.25	Exhibit 6, Appendix	Do.
May 11	Beadenkopf, William	On hair on goat skins, Wilmington, Del	10,479.19		10,479.19	Error in classification	Do.
24	Borgfeldt, Geo., & Co	On harmonicas, Newport News, Va	233.40		233.40	do	Do.
28	Baker, J. L	On hat materials, New York, N. Y	264.00	$141.20	405.20	Court judgment	Do.
June 14	Boyd, Sutton & Co	On pillow shams, etc., New York, N. Y	29.60		29.60	do	Do.
20	Barrett, M. L., & Co	On eucalyptus oil, Chicago, Ill	5.55		5.55	Exhibit 5, Appendix	Do.
28	Blumenthal & Bickart	On sherry wine, Atlanta, Ga	14.00		14.00	Excess of deposit	Do.
1900.							
July 19	Carson, Pirie, Scott & Co	On bleached linen damask and napkins, Chicago, Ill.	79.76		79.76	Error in classification	Do.
Aug. 27	Chanfour, P	On creme de menthe, New York, N. Y	63.40		63.40	Court judgment	Do.

Sept. 7	Chamberlin-Johnson-Du Bose Co.	On gloves, Atlanta, Ga	.75		.75	Manifest clerical error	Do.
19	Chapin & Gore	On Guinness stout, Chicago, Ill	6.90		6.90	Error in classification	Do.
21	Corbitt & Macleay Co	On stout, Portland, Oreg	7.50		7.50	do	Do.
21	Cheney Bros	On machinery, Hartford, Conn	1,890.45		1,890.45	Short shipped	Do.
28	Chapin & Gore	On Guinness extra stout, Chicago, Ill	6.90		6.90	Error in classification	Do.
Oct. 8	Cowl, George G	On guarana, New York, N. Y	357.75		357.75	Court judgment	Do.
12	Caesar, H. A	On hat materials, New York, N. Y	11,794.00	9,940.36	21,734.36	do	Do.
12	Caesar, H. A., & Co	do	13,405.80	5,019.80	18,425.60	do	Do.
12	do	do	7,781.70	2,885.70	10,667.40	do	Do.
12	do	do	5,431.50	2,019.80	7,451.30	do	Do.
12	do	do	526.20	227.03	753.23	do	Do.
12	do	do	2,277.90	849.93	3,127.83	do	Do.
12	do	do	24,642.30	8,366.00	33,008.30	do	Do.
12	do	do	5,179.20	1,882.84	7,062.04	do	Do.
12	do	do	22,305.90	7,340.05	29,645.95	do	Do.
12	do	do	3,198.90	2,721.42	5,920.32	do	Do.
Nov. 9	Chicago Fire Proof Covering Co.	On asbestus, Chicago, Ill	6.75		6.75	Error in classification	Do.
20	Cape Vincent Seed Co	On dried pease, Cape Vincent, N. Y	156.00		156.00	do	Do.
20	Clarke, N. P	On stallion, Marquette, Mich	121.66		121.66	Free	Do.
26	Croxton, S. W	On wood manufactures, Cleveland, Ohio	1.00		1.00	Clerical error	Do.
Jan. 8	Callender, McAuslan & Troup Co.	On celluloid toys, Providence, R. I	30.93		30.93	Error in classification	Do.
22	Carson, Pirie, Scott & Co	On hosiery, Chicago, Ill	10.25		10.25	do	Do.
Feb. 9	Cuesta, Rey & Co	On merchandise, Tampa, Fla	50.00		50.00	Manifest clerical error	Do.
Mar. 7	Callender, McAuslan & Troup Co.	On darning cotton, Providence, R. I	19.03		19.03	Court judgment	Do.
9	Carroll & De Remer	On ground olive nuts, Chicago, Ill	73.91		73.91	Error in classification	Do.
16	Cook, A. N	On Watts's Dictionary of Chemistry, Sioux City, Iowa.	10.74		10.74	Free	Do.
20	Churchill, Newton	On cotton and flax union crash, New York, N. Y	400.39		400.39	Court judgment	Do.
20	Cohen, S. M., & Co	On burlaps, New York, N. Y	109.59		109.59	do	Do.
22	Cooney, J., & Co	On stout and Bass ale, Nashville, Tenn	30.00		30.00	Excess of deposit	Do.
Apr. 13	Choy Chong Wo	On lychee nuts, New York, N. Y	78.82		78.82	Error in classification	Do.
26	Callender, McAuslan & Troup Co.	On cotton window hollands, Providence, R. I	151.01		151.01	do	Do.
May 11	Caldwell, Jas., jr	On mill cinders containing old brass, Detroit, Mich.	12.00		12.00	do	Do.
31	Carroll & De Remer	On coffee substitute, Chicago, Ill	1.23		1.23	Short shipped	Do.
June 6	Chicago Mercantile Co	On table, Chicago, Ill	47.70		47.70	Error in classification	Do.
13	Christian, J. R	On brandy in bottles, Galveston, Tex	5.45		5.45	Short shipped	Do.
22	Cohn, S. M., & B. Co	On charges, New York, N. Y	131.20	267.31	398.51	Court judgment	Do.
26	Carroll & De Remer	On parchment paper, Chicago, Ill	109.42		109.42	Error in classification	Do.
26	do	On toy magnets, Chicago, Ill	7.00		7.00	do	Do.
Sept. 18	Ducas, B. P., & Co	On alizarin, New York, N. Y	25.20		25.20	Court judgment	Do.
18	do	do	40.95		40.95	do	Do.
18	do	do	346.24		346.24	do	Do.
18	do	do	424.20		424.20	do	Do.
19	Delaney & Murphy	On cordials, Chicago, Ill	103.17		103.17	Error in classification	Do.
Nov. 21	Delsignore, F., & Co	On boxes containing lemons, Cincinnati, Ohio	27.60		27.60	do	Do.
Dec. 22	Duntze, Charles	On household goods, Memphis, Tenn	882.05		882.05	do	Do.

Statement of customs refunds made by the Treasury Department during the fiscal year ending June 30, 1901—Continued.

Date.	To whom refunded.	Nature of refund.	Duty,	Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
1901.							
Feb. 8	Dane, O. S	On spruce lumber, rough, Newport, Vt	$9.20		$9.20	Manifest clerical error	Sec. 24, act June 10 1890.
19	Downing, R. F., & Co	On hat materials, New York, N. Y	6,770.40	$2,360.49	9,130.89	Court judgment	Do.
27	Dandt Glass and Crockery Co.	On ash trays, Toledo, Ohio	4.95		4.95	Error in classification	Do.
Mar. 7	Denver Fire Clay Co	On analytical balances for schools, Denver, Colo.	102.15		102.15	do	Do.
8	Downing, R. F., & Co	On steel cylinders, New York, N. Y	120.00		120.00	Court judgment	Do.
12	Dreyfus, Kohn & Co	On hat materials, New York, N. Y	19,315.40	20,301.82	39,617.22	do	Do.
12	do	do	16,306.05	16,761.34	33,067.39	do	Do.
12	do	do	21,835.65	22,037.68	43,873.33	do	Do.
12	do	do	2,467.95	2,521.34	4,989.29	do	Do.
12	do	do	2,271.60	2,288.37	4,559.97	do	Do.
12	do	do	1,647.15	1,655.04	3,302.19	do	Do.
12	do	do	6,632.30	6,525.81	13,158.11	do	Do.
12	do	do	2,747.70	2,726.97	5,474.67	do	Do.
12	do	do	7,604.05	7,386.47	14,990.52	do	Do.
12	do	do	5,260.54	4,995.39	10,255.93	do	Do.
12	do	do	38,802.90	36,219.15	75,022.05	do	Do.
12	do	do	13,195.50	12,349.25	25,544.75	do	Do.
12	do	do	504.45	222.65	727.10	do	Do.
12	do	do	77.55	73.50	151.05	do	Do.
12	do	do	165.60	106.58	272.18	do	Do.
12	do	do	392.40	403.90	796.30	do	Do.
12	do	do	2,234.40	2,078.98	4,313.38	do	Do.
12	do	do	3,352.95	3,060.80	6,413.75	do	Do.
12	do	do	21,602.15	19,157.58	40,759.73	do	Do.
12	do	do	9,688.95	8,473.41	18,162.36	do	Do.
12	do	do	944.10	418.00	1,362.10	do	Do.
12	do	do	1,774.00	725.83	2,499.83	do	Do.
12	do	do	741.60	677.31	1,418.91	do	Do.
12	do	do	2,019.60	1,669.56	3,689.16	do	Do.
12	do	do	870.90	443.74	1,314.64	do	Do.
12	do	do	903.75	498.76	1,402.51	do	Do.
12	do	do	406.50	215.00	621.50	do	Do.
20	Downing, R. F., & Co	On burlaps, New York, N. Y	17.86		17.86	Court judgment	Do.
23	Dillingham, E	On fresh-water fish, Ogdensburg, N. Y	85.82		85.82	Duties twice paid	Do.
May 15	Delsignore, F., & Co	On lemon boxes, Cincinnati, Ohio	27.45		27.45	Error in classification	Do.
June 18	Decker, J. F	On hat materials and charges, New York, N. Y.	59,449.30	58,002.33	117,451.63	Court judgment	Do.
18	Decker, Spies & Co	On hat materials, New York, N. Y	18,078.90	7,309.38	25,388.28	do	Do.
22	Downing, R. F., & Co	do	359.30	171.47	530.77	do	Do.
22	De Forest, W. H	On hat materials and charges, New York, N. Y.	2,576.45	2,817.47	5,393.92	do	Do.
27	Detroit Fish Co	On fish, New York, N. Y	1,554.51		1,554.51	do	Do.

1900.							
July 18	Edelhoff & Rinke	On hatbands, New York, N. Y	483.60	558.79	1,042.39	do	Do.
18	do	do	596.00	687.08	1,283.08	do	Do.
18	do	do	3,911.55	4,170.45	8,082.00	do	Do.
18	do	do	3,910.50	4,212.81	8,123.31	do	Do.
26	Eimer & Amend	On bottle-shaped glass articles, New York, N. Y.	55.44		55.44	do	Do.
Oct. 29	Erstein, L., & Bro	On hat materials, New York, N. Y	2,085.60	1,881.49	3,967.09	do	Do.
29	do	do	58.80	97.86	156.66	do	Do.
29	do	do	1,914.90	701.57	2,616.47	do	Do.
29	do	do	3,696.60	1,409.17	5,105.77	do	Do.
29	do	do	7.20	49.14	56.34	do	Do.
29	do	do	126.00	93.56	219.56	do	Do.
29	do	do	1,344.90	651.54	1,996.44	do	Do.
29	do	do	328.20	158.01	486.21	do	Do.
29	do	do	255.30	135.15	390.45	do	Do.
29	do	do	2,821.50	1,009.68	3,831.18	do	Do.
29	do	do	229.50	124.32	353.82	do	Do.
Dec. 15	Elliot, A. G., & Co	On parchment paper, Philadelphia, Pa	521.60		521.60	do	Do.
15	do	do	18.80		18.80	do	Do.
1901.							
Feb. 27	Eden Publishing Co	On books in foreign language, St. Louis, Mo	22.56		22.56	Error in classification	Do.
Jun. 14	Einstein, Wolff & Co	On pillow shams, etc., of cotton, New York, N. Y.	23.75		23.75	Court judgment	Do.
26	do	On manufactures of cotton	50.85		50.85	do	Do.
26	do	do	17.85		17.85	do	Do.
1900.							
July 12	Fleitman & Co	On worsted dress goods, New York, N. Y	25,063.88		25,063.88	do	Do.
26	Field, Marshall, & Co	On pleated silk muslin, Chicago, Ill	10.40		10.40	Error in classification	Do.
31	Fleet, Wm. H	On fur skins, undressed, New York, N. Y	393.80		393.80	Court judgment	Do.
Aug. 27	Fischer, Edward, & Co	On cellulose paper, New York, N. Y	32.80		32.80	do	Do.
27	do	do	151.10		151.10	do	Do.
Sept. 11	Feuerborn Notion Co	On harmonicas, St. Louis, Mo	15.30		15.30	Error in classification	Do.
11	Fabricius, H. D., Toy and Notion Co.	do	12.80		12.80	do	Do.
14	Fleitmann & Co	On hat materials, New York, N. Y	1,301.70	1,152.02	2,453.72	Court judgment	Do.
14	do	do	2,664.00	917.42	3,581.42	do	Do.
14	do	do	4,963.40	4,133.70	9,097.10	do	Do.
14	do	do	846.90	805.94	1,652.84	do	Do.
14	do	do	135.00	90.92	225.92	do	Do.
14	do	do	2,444.40	2,418.27	4,862.67	do	Do.
14	do	do	973.80	997.02	1,970.82	do	Do.
14	do	do	6,450.60	1,159.30	12,609.90	do	Do.
14	do	do	1,826.10	1,658.57	3,484.67	do	Do.
14	do	do	915.00	870.47	1,785.47	do	Do.
14	do	do	1,640.10	582.31	2,222.41	do	Do.
14	do	do	587.70	239.19	826.89	do	Do.
14	do	do	54,582.30	19,284.32	73,866.62	do	Do.
14	do	do	33,452.85	29,732.35	63,185.20	do	Do.
14	do	do	35,199.60	22,004.89	57,204.49	do	Do.
14	do	do	2,644.20	890.28	3,534.48	do	Do.
14	do	do	6,855.40	7,026.03	13,881.43	do	Do.
14	do	do	3,455.10	3,633.84	7,088.94	do	Do.
14	do	do	1,914.90	1,922.17	3,837.07	do	Do.

Statement of customs refunds made by the Treasury Department during the fiscal year ending June 30, 1901—Continued.

Date.	To whom refunded.	Nature of refund.	Duty.	Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
1900.							
Sept. 14	Fleitmann & Co	On hat materials, New York, N. Y	$1,255.50	$451.81	$1,707.31	Court judgment	Sec. 24, act June 10, 1890.
14	do	do	110.80	170.98	281.78	do	Do.
14	do	do	4,522.50	4,150.31	8,672.81	do	Do.
14	do	do	1,381.35	1,356.66	2,738.01	do	Do.
14	do	do	150.00	184.83	334.83	do	Do.
14	do	do	4,691.80	4,927.20	9,619.00	do	Do.
14	do	do	245.60	309.82	555.42	do	Do.
14	do	do	1,098.60	1,101.10	2,199.70	do	Do.
14	do	do	547.50	618.32	1,165.82	do	Do.
14	do	do	4,463.90	4,661.49	9,125.39	do	Do.
14	do	do	3,508.50	3,140.46	6,648.96	do	Do.
14	do	do	4,133.40	3,370.41	7,503.81	do	Do.
14	do	do	6,494.40	6,373.14	12,867.54	do	Do.
Oct. 10	do	do	144.30	97.60	241.90	do	Do.
Sept. 26	Faris & Shehadi	On carpets of wool, Providence, R. I	21.00		21.00	Error in classification	Do.
29	Fox, James	On repairs on barge Ike, Ogdensburg, N. Y	14.00		14.00	Necessary repairs	Sec. 3115, R. S.
29	Finlay, H. P., & Co	On ale and stout, Newport News, Va	380.22		380.22	Error in classification	Sec. 24, Act June 10, 1890.
Nov. 9	Field, Marshall & Co	On cotton towels, Chicago, Ill	4.57		4.57	do	Do.
9	do	On Vinolia cream, Chicago, Ill	4.50		4.50	do	Do.
Dec. 18	do	On gloves, Chicago, Ill	63.28		63.28	do	Do.
18	do	On marble statuary, Chicago, Ill	74.00		74.00	do	Do.
1901.							
Jan. 17	Finlay, H. P., & Co	On ale and stout, Newport News, Va	46.80		46.80	do	Do.
22	Field, Marshall & Co	On tablecloth, Chicago, Ill	9.00		9.00	do	Do.
May 9	do	On cotton and tinsel fabric, Chicago, Ill	96.00		96.00	do	Do.
9	do	On lace, embroidery, etc,, Chicago, Ill	70.35		70.35	Manifest clerical error	Do.
9	Fook Hing Lung	On leather shoes, Portland, Oreg	5.75		5.75	Error in classification	Do.
17	Field, Marshall & Co	On silk and cotton tapestry, Chicago, Ill	33.18		33.18	do	Do.
17	do	On hand-sewing and darning needles, Chicago, Ill.	22.05		22.05	do	Do.
20	do	On glass bottles containing perfumery, Chicago, Ill.	373.20		373.20	do	Do.
20	do	On gloves, Chicago, Ill	201.51		201.51	do	Do.
20	do	On bleached napkins, Chicago, Ill	3.73		3.73	do	Do.
31	do	On silk warp gloria cloth, Chicago, Ill	152.32		152.32	do	Do.
31	do	On silk muslin, Chicago, Ill	67.80		67.80	do	Do.
31	do	On zephyr wool, Chicago, Ill	12.56		12.56	Short shipped	Do.
31	do	On cut sample matting, Chicago, Ill	1.75		1.75	do	Do.
June 12	do	On consular fees and postage, Chicago, Ill	2.20		2.20	Manifest clerical error	Do.
15	Farwell, John V., Co	On linen napkins, Chicago, Ill	88.76		88.76	Error in classification	Do.
20	Field, Marshall & Co	On metal buttons, Chicago, Ill	71.64		71.64	do	Do.

Jan. 22	.....do	On linen handkerchiefs, hemstitched, Chicago, Ill.	10.30		10.30	.....do	Do.
22	.....do	On linen canvas, Chicago, Ill	20.78		20.78	.....do	Do.
22	.....do	On woolen gloves, Chicago, Ill	3.93		3.93	.....do	Do.
22	.....do	On wool dress goods, Chicago, Ill	137.49		137.49	.....do	Do.
22	.....do	On Madras mull, Chicago, Ill	4.32		4.32	.....do	Do.
22	Farwell, J. V., Co	On hosiery, Chicago, Ill	4.35		4.35	.....do	Do.
Feb. 8	Farr, W. E	On ginger root, unground, Port Townsend, Wash.	207.00		207.00	.....do	Do.
26	Fenton, A. W., jr	On marble statuary, Cleveland, Ohio	90.65		90.65	.....do	Do.
27	Foote, Arthur E	On chemical compounds, New Haven, Conn	35.50		35.50	Exhibit 7, appendix	Do.
28	Field, Marshall & Co	On napkins and linen, Chicago, Ill	166.94		166.94	Error in classification	Do.
28	.....do	On dolls' heads, Chicago, Ill	2.00		2.00	.....do	Do.
28	.....do	On Christmas-tree ornaments, Chicago, Ill	134.95		134.95	Exhibit 8, appendix	Do.
Mar. 9	.....do	On linen towels, Chicago, Ill	21.60		21.60	Error in classification	Do.
9	.....do	On Turkish towels, Chicago, Ill	1.62		1.62	.....do	Do.
16	.....do	On silk and cotton velvet, Chicago, Ill	63.50		63.50	.....do	Do.
16	.....do	On gloves, Chicago, Ill	180.79		180.79	.....do	Do.
20	Friel, Wm	On raw goatskins, New York, N. Y	1,508.28		1,508.28	Court judgment	Do.
20	Fischer, Carl	On books, German music, New York, N. Y	67.50		67.50	.....do	Do.
20	Fopper, Gustav	On reeds, New York, N. Y	26.50		26.50	.....do	Do.
25	Field, Marshall & Co	On corded kaiki silk, Chicago, Ill	3.81		3.81	Error in classification	Do.
Apr. 26 1900.	Feely, W. J., Co., The	On pearl and metal crosses, Chicago, Ill	1.40		1.40	.....do	Do.
July 17	Gam Wing	On tapioca flour, Portland, Oreg	40.55		40.55	.....do	Do.
Aug. 27	Gerdan, Otto	On reeds, unmanufactured, New York, N. Y	189.60		189.60	Court judgment	Do.
27	.....do	.....do	44.20		44.20	.....do	Do.
27	Gillespie Bros. & Co	On hogsheads of American manufacture, New York, N. Y.	234.00		234.00	.....do	Do.
29	Grommes & Ullrich	On liqueurs, Chicago, Ill	260.50		260.50	Error in classification	Do.
Sept. 26	Gelpi, Paul & Sons	On cordials and liqueurs, New Orleans, La	583.43		583.43	.....do	Do.
28	Grommes & Ullrich	On Guinness extra stout, Chicago, Ill	6.90		6.90	.....do	Do.
28	.....do	On gilka kummel, Chicago, Ill	31.63		31.63	.....do	Do.
Oct. 3	Gagnon, Ev	On horses, Bath, Me	60.00		60.00	.....do	Do.
18	Graser, H. R., Co., The	On stout, ale, etc., Cincinnati, Ohio	26.25		26.25	.....do	Do.
Dec. 13	Greeff & Co	On hat materials, New York, N. Y	374.70	429.48	804.18	Court judgment	Do.
18	Grommes & Ullrich	On aquavit, Chicago, Ill	5.21		5.21	Short shipped	Do.
1901.							
Jan. 22	Gage Bros. & Co	.....do				.....do	Do.
Feb. 7	Greenleaf & Crosby Co	On silk chenille and metal braid, Jacksonville, Fla.	3.80		3.80	.....do	Do.
19	Graef, W. H. & Co	On hat material, New York, N. Y	3.38		3.38	Excess of deposit	Do.
19	.....do	.....do	129.00	95.93	224.93	Court judgment	Do.
19	.....do	.....do	3,267.30	2,766.93	6,034.23	.....do	Do.
19	.....do	.....do	1,544.10	1,334.11	2,878.21	.....do	Do.
19	.....do	.....do	13,470.60	5,046.31	18,516.91	.....do	Do.
19	.....do	.....do	4,970.70	3,956.97	8,927.67	.....do	Do.
19	.....do	.....do	4,973.10	2,042.49	7,015.59	.....do	Do.
19	.....do	.....do	591.30	558.27	1,149.57	.....do	Do.
19	.....do	.....do	754.50	747.95	1,502.45	.....do	Do.
19	.....do	.....do	491.10	500.87	991.97	.....do	Do.
19	.....do	.....do	362.40	393.03	755.43	.....do	Do.

Statement of customs refunds made by the Treasury Department during the fiscal year ending June 30, 1901—Continued.

Date.	To whom refunded.	Nature of refund.	Duty.	Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
1901.							
Feb. 19	Graef, W. H. & Co	On hat materials, New York, N. Y	$1,332.00	$1,341.54	$2,673.54	Court judgment	Sec. 24, act June 10, 1890.
19	.....do	.....do	493.20	512.58	1,005.78	.....do	Do.
19	.....do	.....do	3,556.50	3,930.60	7,487.10	.....do	Do.
19	.....do	.....do	6,287.40	6,563.89	12,851.29	.....do	Do.
19	.....do	.....do	274.50	315.06	589.56	.....do	Do.
19	.....do	.....do	1,388.50	1,447.57	2,836.07	.....do	Do.
19	.....do	.....do	359.40	428.49	787.89	.....do	Do.
19	.....do	.....do	6,128.10	2,129.72	8,257.82	.....do	Do.
27	Goodsell, E. L., & Co	On boxes manufactured from thin wood, New York, N. Y.	11.70		11.70	.....do	Do.
Mar. 8	Graef, W. H., & Co	On cotton galloons, New York, N. Y	71.60		71.60	.....do	Do.
Apr. 19	Gillette, L. S	On glassware, Minneapolis, Minn	52.20		52.20	Duties twice paid	Do.
20	Gabriel & Schall	On ground talc, New York, N. Y	45.75		45.75	Court judgment	Do.
30	Graham, M. W	On squirrel hair, Buffalo, N. Y	7.04		7.04	Exhibit 9, Appendix	Do.
May 15	Gibson, S. G	On bicycle, Pembina, N. Dak	13.50		13.50	Exhibit 10, Appendix	Do.
18	Grommes & Ullrich	On bottles containing preserved fruits, Chicago, Ill.	20.85		20.85	Error in classification	Do.
28	Gutmann, C	On hat materials, New York, N. Y	304.20	163.28	467.48	Court judgment	Do.
June 14	Goldberg, Morris	On manufactures of paste, metal, etc., New York, N. Y.	176.20		176.20	.....do	Do.
14	.....do	On beads (manufacture of metal), New York, N. Y.	30.45		30.45	.....do	Do.
28	Glover, W. H., Co	On boards and scantling, Waldoboro, Me	37.70		37.70	Short shipped	Do.
1900.							
July 2	Hamilton, John	On cattle, Buffalo, N. Y	879.40		879.40	Court judgment	Deficiency act June 6, 1900.
17	Hop Chong Lung	On tapioca flour, Portland, Oreg	230.17		230.17	Error in classification	Section 24, act June 10, 1890.
18	Hoeninghaus & Curtis	On charges, New York, N. Y	235.05	294.70	529.75	Court judgment	Do.
24	Horstman, Von Hein & Co	On metal galloons, New York, N. Y	117.90	85.89	203.79	.....do	Do.
24	.....do	On metal laces, New York, N. Y	195.10	108.19	303.29	.....do	Do.
24	.....do	.....do	230.70	116.75	347.45	.....do	Do.
24	.....do	.....do	805.30	306.57	1,111.87	.....do	Do.
27	Hope, John, & Sons, Engraving and Manufacturing Co.	On engraver's tools, Boston, Mass	70.05		70.05	.....do	Do.
31	Horrax, Edwin	On silk bindings, New York, N. Y	33.80		33.80	.....do	Do.
Aug. 27	Heller & Merz Co., The	On acids, New York, N. Y	57.40		57.40	.....do	Do.
27	Hardt & Lindgens	On cellulose paper, New York, N. Y	236.16		236.16	.....do	Do.
30	Herrmann Bros	On still wine, Louisville, Ky	17.75		17.75	Error in classification	Do.
31	Hunt, W. F	On woolen clothing, Pembina, N. Dak	11.50		11.50	Exhibit 11	Do.
Sept. 11	Hein, H	On harmonicas, St. Louis, Mo	20.90		20.90	Error in classification	Do.
15	Hausman, John P	On jute, Port Townsend, Wash	1,782.36		1,782.36	.....do	Do.
21	Hong Fook Tong	On deer horns, Portland, Oreg	8.45		8.45	.....do	Do.

28	Hemsley, Walter	On Kilmarnock whisky, Chicago, Ill	5.28		5.28	do	Do.
Nov. 9	Hannah & Hogg	On ivory tusks, Chicago, Ill	153.30		153.30	do	Do.
20	Henderson, M	On green willow cuttings, Niagara Falls, N. Y	280.60		280.60	do	Do.
Dec. 5	Hoeninghaus & Curtis	On hat materials, New York, N. Y	20,573.40	20,107.84	40,681.24	Court judgment	Do.
5	do	do	13,323.75	12,912.46	26,236.21	do	Do.
5	do	do	12,152.55	10,849.02	23,001.57	do	Do.
5	do	do	1,042.80	977.36	2,020.16	do	Do.
5	do	do	3,215.45	2,939.83	6,155.28	do	Do.
5	do	do	600.00	596.41	1,196.41	do	Do.
5	do	do	144.80	174.88	319.68	do	Do.
5	do	do	2,575.05	2,495.02	5,070.07	do	Do.
5	do	do	10,548.60	9,793.02	20,341.62	do	Do.
5	do	do	5,896.20	5,477.23	11,373.43	do	Do.
5	do	do	662.40	627.19	1,289.59	do	Do.
5	do	do	2,109.45	808.25	2,917.70	do	Do.
5	do	do	13,984.35	5,021.13	19,005.48	do	Do.
5	do	do	16,201.80	5,914.27	22,116.07	do	Do.
5	do	do	5,513.45	2,077.24	7,590.69	do	Do.
5	do	do	7,395.75	2,806.12	10,201.87	do	Do.
5	do	do	6,569.10	2,569.58	9,138.68	do	Do.
5	do	do	8,454.45	7,049.33	15,503.78	do	Do.
5	do	do	6,989.40	3,393.66	10,383.06	do	Do.
5	do	do	7,137.60	2,826.52	9,964.12	do	Do.
5	do	do	1,416.30	1,306.75	2,723.05	do	Do.
5	do	do	12,285.90	4,685.90	16,971.80	do	Do.
5	do	do	635.10	721.13	1,356.23	do	Do.
5	do	do	198.00	238.40	436.40	do	Do.
5	do	do	1,444.35	1,515.32	2,959.67	do	Do.
5	do	do	16,203.60	16,341.26	32,544.86	do	Do.
5	do	do	3,389.10	3,459.60	6,848.70	do	Do.
5	do	do	8,437.05	8,399.92	16,836.97	do	Do.
5	do	do	9,082.35	9,183.41	18,265.76	do	Do.
5	do	do	6,381.45	2,349.22	8,730.67	do	Do.
5	do	do	1,957.80	1,860.22	3,818.02	do	Do.
5	do	do	742.90	308.78	1,051.68	do	Do.
5	do	do	10,271.55	3,632.31	13,903.86	do	Do.
5	do	do	49.95	63.35	113.30	do	Do.
5	do	do	304.80	159.20	464.00	do	Do.
5	do	do	4,866.30	1,717.55	6,583.85	do	Do.
5	do	do	157.95	99.79	257.74	do	Do.
5	do	do	305.10	150.81	455.91	do	Do.
5	do	do	3,127.80	1,563.65	4,691.45	do	Do.
5	do	do	14,951.45	14,207.00	29,158.45	do	Do.
5	do	do	998.10	903.06	1,901.16	do	Do.
5	do	do	4,341.90	3,938.08	8,279.98	do	Do.
5	do	do	1,851.90	1,798.33	3,650.23	do	Do.
5	do	do	988.50	950.88	1,939.38	do	Do.
5	do	do	26,437.65	22,247.35	48,685.00	do	Do.
5	do	do	5,860.80	5,256.45	11,117.25	do	Do.
5	do	do	1,278.90	1,261.89	2,540.79	do	Do.
5	do	do	1,679.10	1,537.33	3,216.43	do	Do.
5	do	do	1,423.80	552.45	1,976.25	do	Do.

Statement of customs refunds made by the Treasury Department during the fiscal year ending June 30, 1901.—Continued.

Date.	To whom refunded.	Natnre of refund.	Duty.	Interest and cost.	Total.	Reasons for refund.	Law under which refund was made.
1900.							
Dec. 5	Hoeninghaus & Curtis	On hat materials. New York, N. Y	$575.40	$533.37	$1,108.77	Court judgment	Sec. 24, act June 10, 1890.
5	do	do	1,463.40	553.08	2,016.48	do	Do.
5	do	do	19,338.40	16,146.38	35,484.78	do	Do.
5	do	do	135.00	149.68	284.68	do	Do.
5	do	do	7,763.65	6,492.30	14,255.95	do	Do.
5	do	do	49.80	63.30	113.10	do	Do.
5	do	do	21,403.20	16,962.22	38,365.42	do	Do.
15	Hempstead, O. G., & Son	On unbound printed sheets, Philadelphia, Pa	34.00		34.00	Error in classification	Do.
18	Haller-Kemper Co	On dried sodium hyposulphite, Chicago, Ill	2.62		2.62	do	Do.
1901.							
Jan. 22	Hartman, Leon	On wine, Chicago, Ill	1.25		1.25	Short shipped	Do.
Feb. 7	Henry, H. E	On cattle for breeding purposes, Pembina, N. Dak	39.63		39.63	Erroneously exacted	Do.
8	Hume, S. B., & Son	On herring-box shooks, Eastport, Me	92.70		92.70	Exhibit 12, appendix	Do.
8	Howell, Clark	On wine, Atlanta, Ga	3.85		3.85	Excess of deposit	Do.
13	Havana-American Co., The	On unstemmed tobacco wrapper, Key West, Fla.	20.35		20.35	do	Do.
14	Homan & Puddington	On spruce laths and boards, Newark, N. J	40.52		40.52	Short shipped	Do.
16	Hodenpyl, Anton G	On decorated earthenware, Grand Rapids, Mich.	96.00		96.00	Excess of deposit	Do.
27	Hein, H	On glass Christmas-tree ornaments, St. Louis, Mo.	24.50		24.50	Error in classification	Do.
27	Higgins, A. E	On rice flour, and olives, San Diego, Cal	1.13		1.13	Excess of deposit	Do.
Mar. 2	Hogan, M. J	On stout and ale, Milwaukee, Wis	14.80		14.80	Error in classification	Do.
2	Herbst, S. C., Importing Co.	On gin in bottles, Milwaukee, Wis	5.26		5.26	do	Do.
2	do	On cordials, Milwaukee, Wis	119.25		119.25	do	Do.
8	Hang Lun Chun	On lychee nuts, New York, N. Y	71.29		71.29	Court judgment	Do.
14	Hung Far	On rice, sugar, and firecrackers, San Diego, Cal	.39		.39	Manifest clerical error	Do.
14	Higgins, A. E	On tea	5.00		5.00	do	Do.
14	Hexter, S. M., & Co	On colored cotton Italian linings, Cleveland, Ohio.	3.22		3.22	do	Do.
16	Hefter & Weyl	On decorated earthenware, Chicago, Ill	28.20		28.20	Error in classification	Do.
20	Hensel, Bruckmann & Lorbacher.	On tea sweepings, New York, N. Y	76.80		76.80	Court judgment	Do.
Apr. 13	Hip Fai Sing & Co	On lychee nuts, New York, N. Y	138.26		138.26	do	Do.
May 8	Hop Chong Lung	On leather shoes, Portland, Oreg	4.25		4.25	Error in classification	Do.
31	Homan & Puddington	On spruce laths, Newark, N. J	36.00		36.00	Short shipped	Do.
28	Hofheimer, H., & Co	On hat materials, New York, N. Y	159.30	106.89	266.19	Court judgment	Do.
29	Hewitt, W. A	On sheathing felt, New York, N. Y	11.10		11.10	do	Do.
June 6	Hop Wing Lee & Co	On tapioca flour, Chicago, Ill	11.25		11.25	Error in classification	Do.
6	Howland, Wm. J	On tea papers, Chicago, Ill	1.40		1.40	do	Do.
12	Herrmann Bros	On brandy, Louisville, Ky	.27		.27	do	Do.
12	Hardt, Von Bermuth & Co	On hat materials, New York, N. Y	14,475.60	5,362.03	19,837.63	Court judgment	Do.
12	Hardt & Lindgens	do	10,785.70	4,219.13	15,004.83	do	Do.
14	Hahn, R. E	On agate specimens, New York, N. Y.	73.30		73.30	do	Do.
22	Hermann, Henry	On hat materials and charges, New York, N. Y	1,253.40	1,427.81	2,681.21	do	Do.

22	Hardt Von Bermuth & Co	.....do	37.50	61.99	99.49	.....do	Do.
22	Holt, Charles A., & Co	On trimmings, etc,, for hats and bonnets, Boston, Mass.	25.00		25.00	.....do	Do.
1900.							
Aug. 29	Illinois Sugar Refining Co	On parchment paper, Chicago, Ill	109.82		109.82	Error in classification	Do.
Sept. 17	Iselin, Neeser & Co	On hat materials, New York, N. Y	1,634.10	1,635.41	3,269.51	.....do	Do.
17	.....do	.....do	773.80	724.60	1,498.40	.....do	Do.
17	.....do	.....do	63.90	107.31	171.21	.....do	Do.
17	.....do	.....do	8,421.60	8,344.95	16,766.55	.....do	Do.
17	.....do	.....do	3,941.10	3,538.38	7,479.48	.....do	Do.
17	.....do	.....do	1,649.40	1,408.41	3,057.81	.....do	Do.
17	.....do	.....do	1,407.30	1,125.46	2,532.76	.....do	Do.
17	.....do	.....do	16,021.20	13,023.28	29,044.48	.....do	Do.
17	.....do	.....do	8,853.60	8,909.29	17,762.89	.....do	Do.
17	.....do	.....do	323.40	169.34	492.74	.....do	Do.
17	.....do	.....do	2,612.40	1,008.42	3,620.82	.....do	Do.
17	.....do	.....do	5,540.10	3,657.86	9,197.96	.....do	Do.
17	.....do	.....do	165.90	104.84	270.74	.....do	Do.
17	.....do	.....do	1,137.60	1,045.58	2,183.18	.....do	Do.
17	.....do	.....do	12,687.30	4,926.13	17,613.43	.....do	Do.
17	.....do	.....do	6,171.60	3,475.60	9,647.20	.....do	Do.
17	.....do	.....do	3,161.40	3,161.31	6,322.71	.....do	Do.
17	.....do	.....do	353.10	347.87	700.97	.....do	Do.
17	.....do	.....do	2,280.00	2,351.72	4,631.72	.....do	Do.
17	.....do	.....do	1,725.90	1,618.46	3,344.36	.....do	Do.
17	.....do	.....do	973.60	365.41	1,339.01	Court judgment	Do.
17	.....do	.....do	918.90	832.04	1,750.94	.....do	Do.
17	.....do	.....do	8,490.60	8,913.26	17,403.86	.....do	Do.
17	.....do	.....do	2,409.60	2,498.59	4,908.19	.....do	Do.
17	.....do	.....do	233.10	288.73	521.83	.....do	Do.
17	.....do	.....do	7,662.30	7,548.82	15,211.12	.....do	Do.
17	.....do	.....do	625.80	290.75	916.55	.....do	Do.
17	.....do	.....do	199.20	229.93	429.13	.....do	Do.
17	.....do	.....do	285.90	146.69	432.59	.....do	Do.
17	.....do	.....do	3,025.20	1,874.51	4,899.71	.....do	Do.
1901.							
Mar. 5	International Trading Co., The.	Error in liquidation, Newport News, Va	12.00		12.00	Error in liquidation	Do.
20	Iselin, W. & Co	On cotton fabric (ornamented in the loom), New York, N. Y.	11.20		11.20	Court judgment	Do.
Apr. 22	Iselin, Neeser & Co	On hat materials, New York, N. Y	1,011.00		1,011.00	.....do	Do.
1900.							
Sept. 19	Jevne, C., & Co	On cordials, Chicago, Ill	114.59		114.59	Error in classification	Do.
Oct. 3	Jung, L. E., & Co	On absinthe, New Orleans, La	56.99		56.99	.....do	Do.
Nov. 23	Jenkins, J. W., Sons Music Co.	On musical instruments, Kansas City, Mo	15.75		15.75	Manifest clerical error	Do.
1901.							
Mar. 5	Jones, Frank	On tea, St. Paul, Minn	60.30		60.30	Exhibit 13, appendix	Do.
Apr. 25	Johnson, J. G., & Co	On hat materials, New York, N. Y	2,056.05	822.07	2,878.12	Court judgment	Do.
25	.....do	.....do	3,209.05	1,184.61	4,393.66	.....do	Do.
25	.....do	.....do	1,499.70	557.28	2,056.98	.....do	Do.
May 24	Jaques, F. F., Tea Co	On tin tea canisters, Chicago, Ill	100.80		100.80	.....do	Do.
June 15	Johnston, W. J	On jute fabrics, Chicago, Ill	16.13		16.13	Error in classification	Do.

Statement of customs refunds made by the Treasury Department during the fiscal year ending June 30, 1901—Continued.

Date.	To whom refunded.	Nature of refund.	Duty.	Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
1900.							
July 17	Kwong Chong Shing	On tapioca flour, Portland, Oreg	$24.11		$24.11	Error in classification	Sec. 24, act June 10, 1890.
Aug. 27	Keller, J. J., & Co	On alizarine, New York, N. Y	553.70		553.70	Court judgment	Do.
27	do	do	101.85		101.85	do	Do.
Sept. 18	Keller, John J., & Co	do	540.87		540.87	do	Do.
19	King, C. H	On Guinness stout, Chicago, Ill	92.50		92.50	Error in classification	Do.
21	Kwong Luen Tai	On tapioca flour, Portland, Oreg	24.15		24.15	do	Do.
21	do	On leather shoes, Portland, Oreg	16.75		16.75	do	Do.
27	Kline, A. A	On wool blankets, El Paso, Tex	3.92		3.92	do	Do.
28	King, C. H	On Garn Kirk and Three Star Whisky, Chicago, Ill.	73.83		73.83	do	Do.
Oct. 8	Koscherak Bros	On siphon bottles, New York, N. Y	54.78		54.78	Court judgment	Do.
Nov. 9	King, C. H	On whisky in bottles, Chicago, Ill	52.72		52.72	Error in classification	Do.
Dec. 27	Kwong Sang Wa	On preserved fruit, Portland, Oreg	1.03		1.03	do	Do.
1901.							
Feb. 27	King, J. B. & Co	On lump plaster, Perth Amboy, N. J	46.00		46.00	Excess of deposit	Do.
Mar. 8	Kessler & Co	On ground olive nuts, New York, N. Y	104.32		104.32	Court judgment	Do.
20	Keen Sutterle Co., Limited, The.	On goatskins, New York, N. Y	101.76		101.76	do	Do.
28	Kebers, Geo	On bottles containing preserved fruits, Baltimore, Md.	15.75		15.75	Exhibit 14, Appendix	Do.
28	Kallsen, John	On logs (trap piles), Port Townsend, Wash	378.96		378.96	Error in classification	Do.
Apr. 13	Kwong Lung Yuen	On lychee nuts, New York, N. Y	19.92		19.92	Court judgment	Do.
13	Kwong Yuen Shing	do	117.49		117.49	do	Do.
13	Kwong Mow Wo	do	25.05		25.05	do	Do.
May 9	Kuhler & Stock	On leaf tobacco, St. Paul, Minn	32.10		32.10	Error in classification	Do.
28	Konigsberger & Rudenberg.	On hat materials, New York, N. Y	2,758.50	$1,133.86	3,892.36	Court judgment	Do.
1900.							
July 24	Loewenthal, J., & Co	On metal galloons, etc., New York, N. Y	48.50	85.90	134.40	Court judgment	Do.
24	do	do	1,673.75	556.32	2,230.07	do	Do.
24	do	do	11,396.50	4,004.80	15,401.30	do	Do.
24	do	do	7,108.15	2,331.96	9,440.11	do	Do.
25	Luyties Bros	On Boonekamp bitters	1,444.50	488.27	1,932.77	do	Do.
25	do	do	3,091.75	966.70	4,058.45	do	Do.
25	do	do	1,512.25	488.20	2,000.45	do	Do.
25	do	do	1,721.65	532.68	2,254.33	do	Do.
25	do	do	6,276.90	1,867.91	8,144.81	do	Do.
27	Lyon Bros	On harmonicas, Chicago, Ill	429.70		429.70	Error in classification	Do.
Aug. 27	Lehn & Fink	On lysol, New York, N. Y	96.30		96.30	Court judgment	Do.
30	Louisville Public Warehouse Co.	On whisky, Louisville, Ky	1.10		1.10	Clerical error	Do.
30	Louisville Hotel Co	On still wine, Louisville, Ky	11.90		11.90	Error in classification	Do.
31	Lieber, H., Co., The	On wood and gilt picture frames, Indianapolis, Ind.	46.40		46.40	do	Do.

Sept. 21	Lippincott, B. E	On stout, Portland, Oreg	37.50		37.50	.....do	Do.
Oct. 18	Levi & Ottenheimer	On benedictine, Cincinnati, Ohio	150.00		150.00	.....do	Do.
19	Luyties Bros	On absinthe and kirschwasser, New Orleans, La.	769.44		769.44	.....do	Do.
24	Leavitt, A. H	On hay, Eastport, Me	8.89		8.89	Manifest clerical error	Do.
Nov. 17	Lawson, W	On wool clothing, Cape Vincent, N. Y	32.20		32.20	Error in classification	Do.
Dec. 18	Lyon Bros	On magic lanterns, Chicago, Ill	9.60		9.60	.....do	Do.
1901.							
Jan. 4	Loeb & Schoenfeld	On handkerchiefs, New York, N. Y	26.70		26.70	.....do	Do.
10	Levy, M. M., & Co	On granulated sugar, Galveston, Tex	22.23		22.23	Manifest clerical error	Do.
14	Loggie, W. S., Co., Limited	On canned blueberries, Plattsburg, N. Y	126.82		126.82	Error in classification	Do.
Feb. 5	Lewis Bros. & Co	On hat materials, New York, N. Y	1,057.50	1,125.38	2,182.88	Court judgment	Do.
5	.....do	.....do	1,160.10	1,233.96	2,394.06	.....do	Do.
5	.....do	.....do	1,259.70	1,368.88	2,628.58	.....do	Do.
5	.....do	.....do	876.00	946.06	1,822.06	.....do	Do.
5	.....do	.....do	2,025.00	2,149.17	4,174.17	.....do	Do.
5	.....do	.....do	3,616.20	3,757.63	7,373.83	.....do	Do.
5	.....do	.....do	559.20	580.19	1,139.39	.....do	Do.
5	.....do	.....do	3,512.40	3,400.94	6,913.34	.....do	Do.
5	.....do	.....do	1,082.10	535.18	1,617.28	.....do	Do.
5	.....do	.....do	1,536.60	1,357.11	2,893.71	.....do	Do.
7	Louisville Public Warehouse Co.	On American whisky, Louisville, Ky	3.30		3.30	Error	Do.
11	Luckemeyer, Schefer & Co	On hat materials, New York, N. Y	257.70	241.73	499.43	Court judgment	Do.
11	.....do	.....do	8,027.10	3,127.91	11,155.01	.....do	Do.
11	.....do	.....do	1,600.20	718.09	2,318.29	.....do	Do.
11	.....do	.....do	3,157.40	1,821.22	4,978.62	.....do	Do.
11	.....do	.....do	1,043.70	941.80	1,985.50	.....do	Do.
11	.....do	.....do	3,759.30	1,536.68	5,295.98	.....do	Do.
11	.....do	.....do	1,852.80	1,461.90	3,314.70	.....do	Do.
11	.....do	.....do	2,517.90	1,418.94	3,936.84	.....do	Do.
11	.....do	.....do	22,782.90	19,489.72	42,272.62	.....do	Do.
11	.....do	.....do	2,509.50	2,276.04	4,785.54	.....do	Do.
11	.....do	.....do	1,332.30	1,239.82	2,572.12	.....do	Do.
11	.....do	.....do	4,347.60	1,745.98	6,093.58	.....do	Do.
11	.....do	.....do	4,232.10	2,034.95	6,267.05	.....do	Do.
11	.....do	.....do	6,128.40	5,347.90	11,476.30	.....do	Do.
11	.....do	.....do	1,756.80	1,845.79	3,602.59	.....do	Do.
11	.....do	.....do	37,918.20	38,795.72	76,713.92	.....do	Do.
11	.....do	.....do	1,987.50	2,053.91	4,041.41	.....do	Do.
11	.....do	.....do	6,690.00	7,178.57	13,868.57	.....do	Do.
11	.....do	.....do	3,117.30	3,351.87	6,469.17	.....do	Do.
11	.....do	.....do	2,749.20	2,976.82	5,726.02	.....do	Do.
11	.....do	.....do	298.20	346.70	644.90	.....do	Do.
11	.....do	.....do	848.70	908.54	1,757.24	.....do	Do.
11	.....do	.....do	1,830.00	2,041.55	3,871.55	.....do	Do.
11	.....do	.....do	595.50	607.72	1,203.22	.....do	Do.
11	.....do	.....do	101.70	139.47	241.17	.....do	Do.
11	.....do	.....do	29,166.40	27,566.19	56,732.59	.....do	Do.
11	.....do	.....do	584.40	591.65	1,176.05	.....do	Do.
11	.....do	.....do	765.00	787.15	1,552.15	.....do	Do.
28	Lehman, L. B., & Co	On ladies' kid gloves, Chicago, Ill	31.63		31.63	Error in classification	Do.
Mar. 6	Larson, Ole C	On cattle for breeding purposes, Pembina, N. Dak	22.63		22.63	.....do	Do.

Statement of customs refunds made by the Treasury Department during the fiscal year ending June 30, 1901—Continued.

Date.	To whom refunded.	Nature of refund.	Duty.	Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
1901.							
Mar. 20	Legg, George	On artificial flowers, etc., New York, N. Y	$374.70		$374.70	Court judgment	Sec. 24, act June 10, 1890.
20	Lawrie & Buchanan	On logwood extract, New York, N. Y	22.50		22.50	do	Do.
Apr. 2	Leithamer, F	On hat materials, New York, N. Y	1,898.40	$729.06	2,627.46	do	Do.
18	Lyon, D. H	On repairs to S. S. Henry Plumb, Ogdensburg, N. Y.	211.00		211.00	Necessary repairs	Sec. 3115, R. S.
May 13	Little, Brown & Co	On law books, Boston, Mass	100.00		100.00	Court judgment	Sec. 24, act June 10, 1890.
17	Leonard, S. F	On vegetable seed, etc., Chicago, Ill	22.45		22.45	Short shipped	Do.
17	do	On beet sugar seed, Chicago, Ill	24.30		24.30	Error in classification	Do.
24	Lyon Bros	On fringed damask cloths, cotton, Chicago, Ill	667.70		667.70	Court judgment	Do.
24	do	do	235.41		235.41	do	Do.
June 26	Lambert Pharmacal Co	On envelopes addressed in writing, St. Louis, Mo.	13.80		13.80	Error in classification	Do.
1900.							
July 14	Mistrot Bros. & Co	On cotton edgings and inserting, Galveston, Tex.	10.69		10.69	Manifest clerical error	Do.
16	Moynes, I. H	On horses and cow, Marquette, Mich	65.50		65.50	Error in classification	Do.
17	Massachusetts General Hospital.	On scientific apparatus, Boston, Mass	578.55		578.55	Court judgment	Do.
26	McCoy, C. G	On lacrosse sticks, Plattsburg, N. Y	3.50		3.50	Error in classification	Do.
Aug. 27	Matheson, W. C., & Co., Limited.	On alizarine black, New York, N. Y	599.55		599.55	Court judgment	Do.
27	Merck & Co	On salol, New York, N. Y	1,111.75		1,111.75	do	Do.
Sept. 18	Morris European and American Express Co., The.	On carved figures, New York, N. Y	28.50		28.50	do	Do.
Oct. 1	Mayer, Chas., & Co	On Christmas tree ornaments, Indianapolis, Ind.	22.25		22.25	Error in classification	Do.
2	Myers, F. W., & Co	On planks, dressed, Plattsburg, N. Y	97.33		97.33	do	Do.
17	Meyer Bros. Drug Co	On chloral hydrate, St. Louis, Mo	747.15		747.15	do	Do.
17	Mallinckrodt Chemical Works.	do	1,948.05		1,948.05	do	Do.
25	Meyer Bros. Drug Co	On ethyl chloride, St. Louis, Mo	13.19		13.19	Manifest clerical error	Do.
Dec. 19	McLachlan & Crawford	On horse, Pembina, N. Dak	75.00		75.00	Free	Do.
20	McKnight, W. H., Sons & Co.	On straw matting, Louisville, Ky	47.30		47.30	Manifest clerical error	Do.
22	McGettrick, P	On books for Law Library Association, Burlington, Vt.	2.75		2.75	Error in classification	Do.
1901.							
Jan. 14	Myers, F. W., & Co	On water chestnuts, Plattsburg, N. Y	59.20		59.20	do	Do.
Feb. 9	Mackie Piano Organ and Music Co.	On mouth harmonicas, Rochester, N. Y	36.10		36.10	do	Do.
13	Mayer, Chas., & Co	On tin cups, pails, and plates, Indianapolis, Ind.	7.00		7.00	do	Do.
19	McElheny, V. K., jr., assignee.	On merchandise, New York, N. Y	220.55		220.55	Error	Do.
19	Morrison, E. A	On hat materials, New York, N. Y	42.30	89.79	132.09	Court judgment	Do.
19	do	do	201.60	242.78	444.38	do	Do.

27	Mermod & Jaccard Jewelry Co.	On manufacturer's metal, St. Louis, Mo	20.25		20.25	Error in classification	Do.
27	Miller, Raymond	On curios, Atlanta, Ga	7.14		7.14	Excess of deposit	Do.
Mar. 6	McLeod, P. H	On billiard table, Buffalo, N. Y	10.50		10.50	Error in classification	Do.
8	Matheson, W. J., & Co., Ltd	On alizarin, New York, N. Y	71,990.45		71,990.45	Court judgment	Do.
9	Manierre, Wm. R	On matting, Chicago, Ill	23.19		23.19	Manifest clerical error	Do.
16	McCord-Brady Co	On tea, Omaha, Nebr	13.00		13.00	Short shipped	Do.
20	Murray, James	On horse, New York, N. Y	45.00		45.00	Court judgment	Do.
Apr. 2	Murphy, Alex., & Co	On hat materials, New York, N. Y	1,184.50	470.71	1,655.21	do	Do.
2	do	do	1,137.57	466.04	1,603.61	do	Do.
12	Mosle, H., & Co	On cement, Galveston, Tex	95.12		95.12	Manifest clerical error	Do.
12	Meyer Bros.' Drug Co	On muriate of ammonia, St. Louis, Mo	3.72		3.72	do	Do.
13	Morrison, E. A., & Son	On beads, New York, N. Y	18.50		18.50	Error	Reported to Congress.
19	Maurer, W. A	On earthenware, Council Bluffs, Iowa	21.40		21.40	Error in classification	Sec. 24, act June 10, 1890.
23	Meyer Bros.' Drug Co	On cyanide of potassium, St. Louis, Mo	253.37		253.37	do	Do.
May 8	Morey, C. S., Mercantile Co., The.	On cheese, Denver, Colo	2.76		2.76	Short shipped	Do.
9	Manierre, Wm. R	On tea, Chicago, Ill	7.50		7.50	do	Do.
9	Mandel Bros	On cotton cloth, Chicago, Ill	43.68		43.68	Error in classification	Do.
9	do	On organdy cotton, Chicago, Ill	50.90		50.90	do	Do.
25	McGettrick, P	On books for R. I. Medical Society, Richford, Vt.	2.50		2.50	do	Do.
June 6	Myers, F. W., & Co	On hay, Plattsburg, N. Y	3.50		3.50	Manifest clerical error	Do.
12	Manierre, Wm. R	On tea, Chicago, Ill	5.00		5.00	Short shipped	Do.
14	Muser Bros	On cotton-lace articles, New York, N. Y	42.30		42.30	Court judgment	Do.
14	McCrea, John E	On pillow shams, etc., New York, N. Y	13.15		13.15	do	Do.
19	Megroz, Portier, Grose & Co.	On hat materials, New York, N. Y	60,653.00	61,501.39	122,154.39	do	Do.
22	Meyer, J., & Co	On charges and hat materials, New York, N. Y	26,333.40	22,559.32	48,892.72	do	Do.
24	Meyer & Co	do	12,328.90	12,622.72	24,951.62	do	Do.
26	Meyer Bros. Drug Co	On clinical thermometers, St. Louis, Mo	13.60		13.60	Error in classification	Do.
28	Myers, F. W., & Co	On wood pulp, Plattsburg, N. Y	14.76		14.76	Manifest clerical error	Do.
1900.							
July 17	Nowell, F. D	On bituminous coal, Juneau, Alaska	12.06		12.06	Short shipped	Do.
Aug. 1	Newark Lime and Cement Manufacturing Co., The.	On plaster rock, Newark, N. J	1.50		1.50	do	Do.
27	Nicholas, George S	On cordials, New York, N. Y	158.50		158.50	Court judgment	Do.
Sept. 11	Newark Lime and Cement Manufacturing Co., The.	On plaster rock, Newark, N. J	4.75		4.75	Short shipped	Do.
Oct. 23	do	do	14.25		14.25	do	Do.
Nov. 20	do	do	8.25		8.25	do	Do.
Dec. 26	Northrop, King & Co	On cotton bags, Minneapolis, Minn	70.65		70.65	Error in classification	Do.
1901.							
Jan. 24	do	On bags, Marquette, Mich	8.75		8.75	do	Do.
Mar. 9	Nakata, I	Decorated earthenware, Chicago, Ill	9.00		9.00	Manifest clerical error	Do.
1900.							
July 17	On Chong Wa	On tapioca flour, Portland, Oreg	181.77		181.77	Error in classification	Do.
Oct. 3	do	On dried orange peel, Portland, Oreg	18.88		18.88	do	Do.

Statement of customs refunds made by the Treasury Department during the fiscal year ending June 30, 1901—Continued.

Date.	To whom refunded.	Nature of refund.	Duty.	Interest and costs.	Total.	Reason for refund.	Law under which refund was made.
1901.							
Feb. 5	Openhym, Wm., & Sons	On hat materials, New York, N. Y.....	$5,738.70	$2,634.08	$8,372.78	Court judgment.....	Sec. 24, act June 10, 1890.
5	.....do.....	.....do.....	1,921.50	792.61	2,714.11	.....do.....	Do.
5	.....do.....	.....do.....	2,017.80	1,740.96	3,758.76	.....do.....	Do.
5	.....do.....	.....do.....	621.60	603.54	1,225.14	.....do.....	Do.
5	.....do.....	.....do.....	2,961.30	2,687.53	5,648.83	.....do.....	Do.
5	.....do.....	.....do.....	1,939.40	810.13	2,749.53	.....do.....	Do.
5	.....do.....	.....do.....	804.30	726.88	1,531.18	.....do.....	Do.
5	.....do.....	.....do.....	917.10	857.41	1,774.51	.....do.....	Do.
5	.....do.....	.....do.....	7,660.05	6,636.84	14,296.89	.....do.....	Do.
5	.....do.....	.....do.....	2,562.30	1,046.03	3,608.33	.....do.....	Do.
5	.....do.....	.....do.....	5,127.45	4,399.77	9,527.22	.....do.....	Do.
5	.....do.....	.....do.....	4,155.00	1,571.77	5,726.77	.....do.....	Do.
5	.....do.....	.....do.....	4,048.80	1,518.42	5,567.22	.....do.....	Do.
5	.....do.....	.....do.....	634.20	609.98	1,244.18	.....do.....	Do.
5	.....do.....	.....do.....	881.10	363.57	1,244.67	.....do.....	Do.
5	.....do.....	.....do.....	3,701.40	3,253.53	6,954.93	.....do.....	Do.
5	.....do.....	.....do.....	1,351.20	538.34	1,889.54	.....do.....	Do.
5	.....do.....	.....do.....	5,101.80	1,965.06	7,066.86	.....do.....	Do.
5	.....do.....	.....do.....	3,423.60	2,977.40	6,401.00	.....do.....	Do.
5	.....do.....	.....do.....	2,159.70	917.27	3,076.97	.....do.....	Do.
5	.....do.....	.....do.....	1,533.00	649.67	2,182.67	.....do.....	Do.
5	.....do.....	.....do.....	111.00	86.95	197.95	.....do.....	Do.
5	.....do.....	.....do.....	2,655.90	1,071.99	3,727.89	.....do.....	Do.
5	.....do.....	.....do.....	5,278.95	3,414.11	8,693.06	.....do.....	Do.
5	.....do.....	.....do.....	1,317.15	1,221.65	2,538.80	.....do.....	Do.
5	.....do.....	.....do.....	5,274.30	2,062.62	7,336.92	.....do.....	Do.
5	.....do.....	.....do.....	1,217.70	520.08	1,737.78	.....do.....	Do.
5	.....do.....	.....do.....	3,669.20	3,248.70	6,917.90	.....do.....	Do.
5	.....do.....	.....do.....	1,765.20	725.34	2,490.54	.....do.....	Do.
5	.....do.....	.....do.....	9,055.20	3,127.57	12,182.77	.....do.....	Do.
5	.....do.....	.....do.....	4,435.50	1,575.50	6,011.00	.....do.....	Do.
5	.....do.....	.....do.....	11,028.60	3,718.75	14,747.35	.....do.....	Do.
5	.....do.....	.....do.....	1,901.40	723.84	2,625.24	.....do.....	Do.
5	.....do.....	.....do.....	9,670.80	3,293.01	12,963.81	.....do.....	Do.
5	.....do.....	.....do.....	948.60	376.51	1,325.11	.....do.....	Do.
5	.....do.....	.....do.....	2,142.90	795.78	2,938.68	.....do.....	Do.
5	.....do.....	.....do.....	641.70	258.59	900.29	.....do.....	Do.
5	.....do.....	.....do.....	79.80	128.49	208.29	.....do.....	Do.
5	.....do.....	.....do.....	309.00	355.81	664.81	.....do.....	Do.
5	.....do.....	.....do.....	5,211.70	5,512.30	10,724.00	.....do.....	Do.
5	.....do.....	.....do.....	2,863.50	2,933.98	5,797.48	.....do.....	Do.
5	.....do.....	.....do.....	974.70	1,000.07	1,974.77	.....do.....	Do.
5	.....do.....	.....do.....	5,722.20	5,704.47	11,426.67	.....do.....	Do.

	5	do	do	3,446.40	3,559.93	7,006.33	do	Do.
	5	do	do	590.40	600.81	1,191.21	do	Do.
	5	do	do	7,007.55	6,816.58	13,824.13	do	Do.
	5	do	do	1,942.80	1,805.43	3,748.23	do	Do.
	5	do	do	7,605.30	7,320.76	14,926.06	do	Do.
	5	do	do	2,370.00	2,216.24	4,586.24	do	Do.
	5	do	do	2,390.80	2,307.80	4,698.60	do	Do.
	5	do	do	776.40	753.33	1,529.73	do	Do.
	5	do	do	547.80	542.04	1,089.84	do	Do.
	5	do	do	761.40	730.65	1,492.05	do	Do.
	5	do	do	2,328.60	2,188.13	4,516.73	do	Do.
	5	do	do	4,955.40	4,532.35	9,487.75	do	Do.
	5	do	do	361.80	402.77	764.57	do	Do.
Apr.	6	Oberteuffer, Abegg & Daeniker.	do	1,908.90	1,881.38	3,790.28	do	Do.
	6	do	do	6,497.70	6,234.92	12,732.62	do	Do.
	6	do	do	1,762.80	1,721.81	3,484.61	do	Do.
	6	do	do	7,147.80	6,799.45	13,947.25	do	Do.
	6	do	do	1,317.90	1,381.19	2,699.09	do	Do.
	6	do	do	2,091.00	2,141.12	4,232.12	do	Do.
	6	do	do	1,183.80	1,127.35	2,311.15	do	Do.
	9	Oelbermann, E., & Co.	do	3,408.00	3,038.65	6,446.65	do	Do.
	9	do	do	12,613.50	11,148.38	23,761.88	do	Do.
	9	do	do	838.20	792.56	1,630.76	do	Do.
	9	do	do	1,604.00	1,435.10	3,039.10	do	Do.
	9	do	do	1,373.10	1,269.05	2,642.15	do	Do.
	9	do	do	8,489.70	5,894.85	14,384.55	do	Do.
	9	do	do	513.30	513.07	1,026.37	do	Do.
	9	do	do	914.40	855.74	1,770.14	do	Do.
	9	do	do	5,521.80	5,587.80	11,109.60	do	Do.
	9	do	do	21,567.00	22,812.32	44,379.32	do	Do.
	9	do	do	19,862.40	22,021.32	41,883.72	do	Do.
	9	do	do	1,112.10	1,248.15	2,360.25	do	Do.
	9	do	do	8,314.80	9,035.35	17,350.15	do	Do.
	9	do	do	1,846.80	1,983.44	3,830.24	do	Do.
	9	do	do	186.50	245.50	432.00	do	Do.
	9	do	do	15,278.10	16,485.27	31,763.37	do	Do.
	9	do	do	27,942.75	29,122.88	57,065.63	do	Do.
	9	do	do	1,611.60	1,682.59	3,294.19	do	Do.
	9	do	do	3,722.70	3,999.48	7,722.18	do	Do.
	9	do	do	2,872.20	2,729.90	5,602.10	do	Do.
	9	do	do	1,123.65	1,088.27	2,211.92	do	Do.
	9	do	do	4,888.65	4,574.79	9,463.44	do	Do,
	9	do	do	628.80	635.38	1,264.18	do	Do.
	9	do	do	433.80	460.74	894.54	do	Do.
	9	do	do	103.35	145.15	248.50	do	Do.
	9	do	do	3,469.65	3,429.94	6,899.59	do	Do.
	9	do	do	9,809.70	9,234.83	19,044.53	do	Do.
	9	do	do	16,256.85	16,105.06	32,361.91	do	Do.
	9	do	do	3,148.35	3,155.85	6,304.20	do	Do.
	9	do	do	5,973.00	5,854.05	11,827.05	do	Do.

Statement of customs refunds made by the Treasury Department during the fiscal year ending June 30, 1901—Continued.

Date.	To whom refunded.	Nature of refund.	Duty.	Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
1900.							
July 16	Potts-Thompson Liquor Co.	On wines and liquors, Atlanta, Ga	$0.31		$0.31	Short shipped	Sec. 24, act June 10, 1890.
19	Pike, B. M	On herring box shooks, Eastport, Me	148.50		148.50	Exhibit 15, appendix	Do.
27	Pitkin & Brooks	On decorated earthenware, Chicago, Ill	16.20		16.20	Short shipped	Do.
Aug. 27	Phair, R. W., & Co	On chloral hydrate, New York, N. Y	341.75		341.75	Court judgment	Do.
Sept. 22	Pacific Coast Co., The	On bituminous coal, Sitka, Alaska	45.96		45.96	Short shipped	Do.
Nov. 27	Passavant & Co	On hat materials, New York N. Y	6,203.85	$5,947.48	12,151.33	Court judgment	Do.
27	do	do	9,089.25	8,859.34	17,948.59	do	Do.
27	do	do	6,278.40	5,989.39	12,267.79	do	Do.
27	do	do	10,231.20	9,646.27	19,877.47	do	Do.
28	do	do	51,450.00	52,307.66	103,757.66	do	Do.
Dec. 10	do	do	17,838.75	16,088.97	33,927.72	do	Do.
10	do	do	14,181.60	5,706.92	19,888.52	do	Do.
10	do	do	6,586.20	5,503.69	12,089.89	do	Do.
13	do	do	220.20	126.71	346.91	do	Do.
13	do	do	6,609.30	2,710.10	9,319.40	do	Do.
13	do	do	33,249.00	28,581.45	61,830.45	do	Do.
13	do	do	2,429.40	962.37	3,391.77	do	Do.
13	do	do	7,414.35	6,861.14	14,275.49	do	Do.
13	do	do	2,494.65	923.69	3,418.34	do	Do.
13	do	do	3,333.00	1,206.24	4,539.24	do	Do.
13	do	do	982.80	377.58	1,360.38	do	Do.
13	do	do	1,178.40	445.26	1,623.66	do	Do.
31	Puget Sound Reduction Co.	On lead ore, Port Townsend, Wash	3,392.52		3,392.52	Error in classification	Do.
1901.							
Jan. 22	Plano Manufacturing Co., The.	On horse rakes, Chicago, Ill	3.75		3.75	do	Do.
Feb. 8	Pike, B. M	On herring box shooks, Eastport. Me	181.20		181.20	do	Do.
13	Pasteur Vaccine Co	On anthrax vaccine, Chicago, Ill	1,860.00		1,860.00	Court judgment	Do.
28	Pitkin & Brooks	On decorated earthenware, Chicago, Ill	3.60		3.60	Short shipped	Do.
Mar. 6	Phillips & Buttroff Manufacturing Co.	On decorated earthenware and toys, Nashville, Tenn.	34.55		34.55	Error in classification	Do.
9	Pasteur Vaccine Co	On anthrax and blackleg vaccine, Chicago, Ill.	7,850.25		7,850.25	Court judgment	Do.
16	Peninsular Cutlery Co	On hunting knives, Chicago, Ill	49.75		49.75	Error in classification	Do.
20	Pauls Bros	On unfinished pocketknives, New York, N. Y	1,239.60		1,239.60	Court judgment	Do.
20	Passavant & Co	On dress goods, New York, N. Y	4,991.96		4,991.60	do	Do.
20	Pinney, Casse & Lackey Co., The.	On hollands. New York, N. Y	477.59		477.59	do	Do.
25	Pittsburg Blue Print Co., The.	On printing paper, Pittsburg, Pa	852.31		852.31	Error in classification	Do.
28	Power, F. W	On logs (trap piles), Port Townsend, Wash	220.81		220.81	do	Do.
30	Purdy, J. H., & Co	On agate pallet stones, Chicago, Ill	2.10		2.10	Exhibit 16, appendix	Do.
Apr. 12	Pollard, W. H., & Co	On cement, Galveston, Tex	608.29		608.29	Exhibit 17, appendix	Do.

June 20	Pasteur Vaccine Co., Limited	On anthrax and blackleg vaccine virus, Chicago, Ill.	874.25		874.25	Court judgment	Do.
24	Person A. Harriman & Co	On charges and hat materials, New York, N. Y.	406.56	486.51	893.01	do	Do.
24	do	do	578.20	650.46	1,228.66	do	Do.
24	do	do	4,548.70	4,869.80	9,418.50	do	Do.
24	do	do	416.70	432.25	848.95	do	Do.
24	do	do	59.90	104.18	164.08	do	Do.
24	Palme & Co	On charges, New York, N. Y					
1900.							
Aug. 29	Quong Sang Tong	On leather shoes, Portland, Oreg	5.78		5.78	Error in classification	Do.
Sept. 21	Quong Shong Tong	do	3.50		3.50	do	Do.
1901.							
Feb. 27	Quon Wing	On preserved ginger, San Diego, Cal	.90		.90	Excess of deposit	Do.
Apr. 13	Quong Sang Wo	On lychee nuts, New York, N. Y	30.00		30.00	Court judgment	Do.
July 27	Rice, F. R., Mercantile Cigar Co.	On cigars, St. Louis, Mo	21.10		21.10	Manifest clerical error	Do.
Aug. 27	Ropes, W., & Co	On manufactures of wax, New York, N. Y	238.38		238.38	Court judgment	Do.
Sept. 19	Reid, Murdoch & Co	On tea, Chicago, Ill	17.00		17.00	Short shipped	Do.
20	Roberts, Cushman & Co	On hat materials, New York, N. Y	16,251.25	5,407.20	21,658.45	Court judgment	Do.
20	do	do	792.60	756.24	1,548.84	do	Do.
20	do	do	1,496.10	1,493.15	2,989.25	do	Do.
20	do	do	59.10	106.61	165.71	do	Do.
20	do	do	147.60	198.42	346.02	do	Do.
20	do	do	21.60	69.38	90.98	do	Do.
20	do	do	80.70	129.97	210.67	do	Do.
20	do	do	164.40	217.70	382.10	do	Do.
20	do	do	291.00	333.46	624.46	do	Do.
20	do	do	1,527.60	629.53	2,157.13	do	Do.
20	do	do	1,013.10	965.19	1,978.29	do	Do.
20	do	do	6,188.90	2,227.86	8,416.76	do	Do.
25	Rutherford, R. B	On cattle for breeding purposes, Pembina, N. Dak.	566.00		566.00	Free	Do.
Oct. 25	Rochester Distilling Co	On Portuguese wine, Rochester, N. Y	330.67		330.67	Error in classification	Do.
30	Roessler & Hasslacher Chemical Co., The.	On phthalic acid, New York, N. Y	878.40		878.40	Court judgment	Do.
Nov. 23	Rogers & Pyatt	On orange shellac, Port Huron, Mich	31.45		31.45	Error in classification	Do.
26	Root & McBride Co., The	On jute fabrics, etc., Cleveland, Ohio	67.35		67.35	do	Do.
1901.							
Jan. 4	Robbins, B. C	On handkerchiefs, New York, N. Y	15.90		15.90	Court judgment	Do.
4	Rouss, Charles Broadway	On paper umbrellas, New York, N. Y	8.00		8.00	do	Do.
Feb. 14	Russell, Daniel	On oranges in bulk, Jacksonville, Fla	6.74		6.74	Excess of deposit	Do.
26	Ropes, Mine	On cyanide and auxiliary charges, Marquette, Mich.	19.16		19.16	Error	Do.
Mar. 9	Regent Manufacturing Co	On toys, Chicago, Ill	15.30		15.30	Error in classification	Do.
15	Reeve, John	On dressed spruce lumber, Burlington, Vt	1,189.25		1,189.25	do	Do.
16	Russian Orthodox Church	On regalia, Minneapolis, Minn	10.40		10.40	do	Do.
21	Reeve, John	On dressed spruce lumber, Burlington, Vt	1,946.50		1,946.50	do	Do.
21	Rich, M., & Bros	On cotton cloth, Atlanta, Ga	7.64		7.64	Excess of deposit	Do.
25	Robinson, J. M., Norton & Co.	On cotton belting and crochet rings, Louisville, Ky.	16.65		16.65	Error in classification	Do.
26	Ramage, J. F	On horse, Pembina, N. Dak	125.00		125.00	Free	Do.
26	Renauld, Francois, & Co	On charges and commissions, New York, N. Y.	277.50	621.54	899.04	Court judgment	Do.
Apr. 4	Rohrer, W. L	On matting, San Diego, Cal	261.66		261.66	Excess of deposit	Do.

Statement of customs refunds made by the Treasury Department during the fiscal year ending June 30, 1901—Continued.

Date.	To whom refunded.	Nature of refund.	Duty.	Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
1901.							
Apr. 12	Rich, M., & Bros	On bleached cotton cloth, Atlanta, Ga	$4.96		$4.96	Excess of deposit	Sec. 24, act June 10 1890.
May 24	Rice, Jas. H., & Co.	On plate glass abandoned, Newport News, Va	68.25		68.25	Abandoned	Do.
28	Roessel, L., & Co	On hat materials, New York, N. Y	621.00	$271.54	892.54	Court judgment	Do.
28	do	do	999.10	1,018.87	2,017.97	do	Do.
28	do	do	656.10	687.95	1,344.05	do	Do.
28	do	do	381.90	394.78	776.68	do	Do.
28	do	do	1,490.10	1,367.07	2,857.17	do	Do.
28	do	do	773.40	439.20	1,212.60	do	Do.
28	do	do	1,336.80	591.62	1,928.42	do	Do.
28	do	do	3,321.60	2,549.75	5,871.35	do	Do.
28	do	do	166.20	201.61	367.81	do	Do.
28	do	do	921.90	1,023.32	1,945.22	do	Do.
28	do	do	1,277.10	1,356.00	2,633.10	do	Do.
31	Rohrer, W. L	On matting, San Diego, Cal	11.61		11.61	Excess of deposit	Do.
June 10	Regent Manufacturing Co.	On toy puzzles, Chicago, Ill	6.50		6.50	Error in classification	Do.
11	Roessler & Hasslacher Chemical Co., The.	On merchandise short shipped, Newport News, Va.	7.80		7.80	Short shipped	Do.
20	Revell, A. H. & Co	On matting, Chicago, Ill	3.60		3.60	do	Do.
26	Ramsperger, H. G	On mineral substances, New York, N. Y	319.05		319.05	Court judgment	Do.
27	Resch, E. & Bros	On leaf tobacco, Louisville, Ky	.88		.88	Manifest clerical error.	Do.
1900.							
July 14	Steiger, E., & Co	On crude heron feathers, New Orleans, La	43.05		43.05	Error in classification	Do.
16	Stark, Ad, & Co	On taffeta gloves, Chicago, Ill	5.90		5.90	do	Do.
19	Schade, Wilfred, & Co	On paper, Newport News, Va	168.40		168.40	do	Do.
24	Schwetering, H. H., Stursberg & Co.	On hat materials, New York, N. Y	725.70	677.81	1,403.51	Court judgment	Do.
24	do	do	96.40	125.84	222.24	do	Do.
24	do	do	423.30	472.99	896.29	do	Do.
31	Slazenger & Sons	On tennis balls, New York, N. Y	810.59		810.59	do	Do.
31	Schiappacasse, L	On oranges, Detroit, Mich	79.00		79.00	Exhibit 18, appendix	Do.
Aug. 27	Sibbel, Joseph	On statuary, New York, N. Y	118.50		118.50	Court judgment	Do.
27	Schroeder, F	On chloral hydrate, New York, N. Y	1,168.85		1,168.85	do	Do.
29	Sheldon, G. W., & Co	On cotton velvets, Chicago, Ill	63.33		63.33	Error in classification	Do.
31	Spreckels Bros. Commercial Co.	On bituminous coal, San Diego, Cal	5.55		5.55	Short shipped	Do.
Sept. 12	Shing Shun & Co	On tapioca, San Francisco, Cal	15.80		15.80	Exhibit 19, appendix	Do.
19	Strauss Bros. & Co	On cordials, Chicago, Ill	26.93		26.93	Error in classification	Do.
19	Sears, Roebuck & Co	On harmonicas, Chicago, Ill	38.50		38.50	do	Do.
20	Schorestene Freres	On hat materials, New York, N. Y	1.35	47.70	49.05	Court judgment	Do.
20	do	do	174.60	228.82	403.42	do	Do.
20	do	do	627.20	260.72	887.92	do	Do.
20	do	do	1,517.50	580.79	2,098.29	do	Do.
20	do	do	295.10	149.08	444.18	do	Do.

20	.....do	.....do	458.60	203.19	661.79	.....do	Do.
20	.....do	.....do	844.80	328.27	1,173.07	.....do	Do.
20	.....do	.....do	851.20	329.88	1,181.08	.....do	Do.
20	.....do	.....do	7.20	52.97	60.17	.....do	Do.
20	.....do	.....do	78.80	72.19	150.99	.....do	Do.
26	Stix, Baer & Fuller	On embroidered handkerchiefs, St. Louis, Mo	1.80		1.80	Manifest clerical error	Do.
28	Slack, Charles H	On Guinness extra stout, Chicago, Ill	20.70		20.70	Error in classification	Do.
28	Sheldon, G. W., & Co	.....do	73.30		73.30	.....do	Do.
Oct. 8	Sidenberg, G., & Co	On silk mulls, New York, N. Y	222.25		222.25	Court judgment	Do.
17	Schade, Wilfred, & Co	On wool wearing apparel, St. Louis, Mo	4.20		4.20	Manifest clerical error	Do.
17	.....do	On French liquors, St. Louis, Mo	177.75		177.75	Error in classification	Do.
19	State Agricultural College of Colorado.	On German-silver integrator, Denver, Colo	37.35		37.35	.....do	Do.
24	Spreckels Bros. Commercial Co.	On cement, San Diego, Cal	1.60		1.60	Excess of deposit	Do.
25	Sandheger, C	On Benedictine, Cincinnati, Ohio	75.00		75.00	Error in classification	Do.
Nov. 9	Sargent, E. H., & Co	On crucibles, Chicago, Ill	2.40		2.40	.....do	Do.
10	Seemann & Co	On pickled herring, St. Louis, Mo	51.45		51.45	.....do	Do.
19	Stetson, Cutler & Co	On spruce boards, New London, Conn	36.36		36.36	Short shipped	Do.
26	Sterling, Welch & Co	On lace curtains, Cleveland, Ohio	56.40		56.40	Error in classification	Do.
Dec. 18	Sargent, E. H., & Co	On india ink, Chicago, Ill	3.10		3.10	.....do	Do.
27	Sealy, Mason & Co	On powdered cocoa, unsweetened, Portland, Oreg.	32.73		32.73	.....do	Do.
31	Stewart, Howe & May Co., The.	On cotton velvet skirt binding, Cleveland, Ohio.	843.15		13.15	Exhibit 20, appendix	Do.
1901.							
Jan. 12	Southern Express Co	On silk waist, Tampa, Fla	6.00		6.00	Error	Do.
12	Strauss, Kupfer & Co	On hat materials, New York, N. Y	57.60	95.34	152.94	Court judgment	Do.
12	.....do	.....do	1,784.10	1,644.66	3,428.76	.....do	Do.
12	.....do	.....do	2,057.70	1,869.22	3,926.92	.....do	Do.
12	.....do	.....do	4,409.10	3,810.10	8,219.20	.....do	Do.
12	.....do	.....do	3,498.00	2,613.87	6,111.87	.....do	Do.
12	.....do	.....do	1,486.50	607.22	2,093.72	.....do	Do.
12	.....do	.....do	976.20	417.40	1,393.60	.....do	Do.
12	.....do	.....do	467.10	206.51	673.61	.....do	Do.
12	.....do	.....do	453.90	201.99	655.89	.....do	Do.
22	Sheldon, G. W., & Co	On gold paper initial letters, Chicago, Ill	6.30		6.30	Error in classification	Do.
22	Sargent, E. H., & Co	On filtering paper for college, Chicago, Ill	6.60		6.60	.....do	Do.
Feb. 9	Spreckels Bros. Commercial Co.	On coal, San Diego, Cal	17.88		17.88	Excess of deposit	Do.
11	Schefer, Schramm & Vogel.	On hat materials, New York, N. Y	2,063.40	796.58	2,859.98	Court judgment	Do.
11	.....do	.....do	1,605.60	634.46	2,240.06	.....do	Do.
11	.....do	.....do	1,555.50	621.73	2,177.23	.....do	Do.
11	.....do	.....do	110.70	84.58	195.28	.....do	Do.
11	.....do	.....do	1,903.20	705.78	2,608.98	.....do	Do.
11	.....do	.....do	3,404.70	1,252.00	4,656.70	.....do	Do.
11	.....do	.....do	1,582.80	582.23	2,165.03	.....do	Do.
11	.....do	.....do	1,774.80	660.08	2,434.88	.....do	Do.
15	Spreckels Bros. Commercial Co.	On cement and coal, San Diego, Cal	56.29		56.29	Excess of deposit	Do.
27	Seemann & Co	On rubber fire hose, St. Louis, Mo	25.80		25.80	Error in classification	Do.
27	Southern California Rwy. Co.	On China matting, San Diego, Cal	2.40		2.40	Excess of deposit	Do.

Statement of customs refunds made by the Treasury Department during the fiscal year ending June 30, 1901—Continued.

Date.	To whom refunded.	Nature of refund.	Duty.	Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
1901.							
Feb. 28	Straub, John Philip, Co	On wine, Chicago, Ill	$3.15		$3.15	Manifest clerical error	Sec. 24, act June 10, 1890.
Mar. 5	St. Paul Cold Storage Warehouse Co.	On tea, St. Paul, Minn	786.00		786.00	Exhibit 13, appendix	Do.
8	Silberstein, La Porte & Co	On pocket knives, New York, N. Y	457.90		457.90	Court judgment	Do.
9	Schlesinger & Mayer	On wool dress goods, Chicago, Ill	33.23		33.23	Error in classification	Do.
14	Spreckels Bros. Commercial Co.	On coal, San Diego, Cal	28.86		28.86	Error	Do.
16	Schade, Wilfred & Co	On brandy, St. Louis, Mo	22.30		22.30	do	Do.
20	Schefer, Schramm & Vogel	On dress goods, New York, N. Y	3,226.80		3,226.80	Court judgment	Do.
20	Schoveling, Daly & Gales	On gun parts, New York, N. Y	6.60		6.60	do	Do.
26	Seifert, F. A	On household effects, Pembina, N. Dak	2.70		2.70	Error in classification	Do.
28	Snow, H. H	On logs (trap piles), Port Townsend, Wash	387.42		387.42	do	Do.
29	Schroeder & Bon	On leaf tobacco, New York, N. Y	46.00	$26.34	72.34	Court judgment	Do.
Apr. 4	Spreckels Bros. Commercial Co.	On coal, San Diego, Cal	4.93		4.93	Excess of deposit	Do.
13	Sun Kwong On	On lychee nuts, New York, N. Y	204.59		204.59	Court judgment	Do.
16	Spreckles, J. D., & Bros. Co	On yellow sheathing metal, San Francisco, Cal	528.04		528.04	do	Do.
20	Sykes, C. A	On artificial teeth, New York, N. Y	216.00		216.00	do	Do.
26	Smith, Kline & French Co	On guarana, Philadelphia, Pa	55.50		55.50	do	Do.
26	Schlesinger & Mayer	On wool corsets, embroidered, Chicago, Ill	17.62		17.62	Error in classification	Do.
26	do	On embroidered wool wearing apparel, Chicago, Ill.	10.53		10.53	Exhibit 21, Appendix	Do.
29	Schade, Wilfred & Co	On woven fabrics of flax, St. Louis, Mo	30.42		30.42	Error in classification	Do.
May 8	Spreckels Bros. Commercial Co.	On coal, San Diego, Cal	53.01		53.01	Excess of deposit	Do.
9	Sheldon, G. W., & Co	On books, Chicago, Ill	12.50		12.50	Error in classification	Do.
14	Schoellkopf, Hartford & Maclagan, Limited.	On crude carbolic acid, Perth Amboy, N. J	6,960.25		6,960.25	do	Do.
14	Silverman, H., & Co	On wine, corks, and bottles, Atlanta, Ga	.64		.64	Excess of deposit	Do.
15	Schroeder, Wm., & Co	On hat materials, New York, N. Y	1,730.40	1,376.56	3,106.96	Court judgment	Do.
15	do	do	413.40	215.97	629.37	do	Do.
15	do	do	201.30	125.70	327.00	do	Do.
15	do	do	1,392.00	522.61	1,914.61	do	Do.
15	do	do	765.90	312.95	1,078.85	do	Do.
16	Schoellkopf, Hartford & Maclagan, Limited.	On dead oil, Norfolk, Va	2,125.25		2,125.25	Error in classification	Do.
25	Steen, D	On iron tanks, Pensacola, Fla	6.30		6.30	Error	Do.
31	Stetson, Cutter & Co	On spruce lumber, New London, Conn	43.07		43.07	Short shipped	Do.
31	Spreckels Bros. Commercial Co.	On coal, San Diego, Cal	6.20		6.20	Excess of deposit	Do.
June 5	Strange, Kelly & Bennett	On hat materials, New York, N. Y	498.60	231.41	730.01	Court judgment	Do.
6	Sheldon, G. W., & Co	On manufactures of cotton, Chicago, Ill	18.75		18.75	Error in classification	Do.
11	Sheperd, Norwell & Co	On handkerchiefs, Boston, Mass	40.00		40.00	do	Do.

14	Sidenberg, G., & Co	On cotton lace articles, New York, N. Y	3.70		3.70	Court judgment	Do.
14	Schiff, Samuel & Co	On beads (manufactured of metal), New York, N. Y.	34.05		34.05	do	Do.
14	do	On manufactures of paste and metallic pins, New York, N. Y.	263.45		263.45	do	Do.
14	Schmalhausen, C	On beads (manufactured of metal), New York, N. Y.	46.05		46.05	do	Do.
14	do	do	255.60		255.60	do	Do.
18	Spielmann & Co	On hat materials, New York, N. Y	4,923.90	4,228.71	9,152.61	do	Do.
18	do	do	2,948.10	1,242.39	4,190.49	do	Do.
18	do	do	487.20	227.29	714.49	do	Do.
18	do	do	767.00	330.47	1,097.47	do	Do.
18	do	do	274.80	152.90	427.70	do	Do.
18	do	do	8,791.80	3,148.89	11,940.69	do	Do.
18	do	do	333.30	166.92	500.22	do	Do.
18	do	do	1,506.60	574.53	2,081.13	do	Do.
18	do	do	427.80	197.08	624.88	do	Do.
18	do	do	293.70	148.11	441.81	do	Do.
18	do	do	1,628.70	609.02	2,237.72	do	Do.
18	do	do	178.50	112.14	290.64	do	Do.
20	Suey Wo Chong Co	Tapioca flour, Chicago, Ill	11.85		11.85	Error in classification	Do.
21	Swan, Joseph	On hat materials, New York, N. Y	4,674.90	4,340.78	9,015.68	Court judgment	Do.
21	do	do	5,875.70	5,245.36	11,121.06	do	Do.
21	do	do	6,012.00	4,074.44	10,086.44	do	Do.
21	do	do	647.70	297.48	945.18	do	Do.
24	Stieglitz, M. L., & Sons	On charges and imitation of seal skins, New York, N. Y.	95.80	136.50	232.30	do	Do.
24	do	do	269.10	300.64	569.74	do	Do.
24	do	On charges, New York, N. Y	1.30	47.75	49.05	do	Do.
24	Stewart, Walter E	On hat materials, New York, N. Y	3,579.00	1,549.40	5,128.40	do	Do.
28	Spreckels Bros. Commercial Co.	On coal, San Diego, Cal	27.13		27.13	Excess of deposit	Do.
1901.							
April 11	Thomas, W. W., & Co	On hat materials, New York, N. Y	4,984.20	1,755.02	6,739.22	Court judgment	Do.
11	do	do	17,321.10	6,267.33	23,588.43	do	Do.
11	do	do	14,060.10	4,952.23	19,012.33	do	Do.
11	do	do	4,063.20	1,500.32	5,563.52	do	Do.
11	do	do	2,696.40	981.36	3,677.76	do	Do.
11	do	do	10,428.60	8,488.40	18,917.00	do	Do.
11	do	do	10,008.45	4,415.22	14,423.67	do	Do.
11	do	do	4,872.30	1,971.39	6,843.69	do	Do.
11	do	do	4,237.50	1,694.33	5,931.83	do	Do.
11	do	do	17,377.80	6,521.65	23,899.45	do	Do.
11	do	do	9,790.20	3,839.55	13,629.75	do	Do.
11	do	do	93.60	85.70	179.30	do	Do.
11	do	do	224.70	131.23	355.93	do	Do.
11	do	do	5,559.00	2,184.16	7,743.16	do	Do.
11	do	do	168.30	105.81	274.11	do	Do.
June 12	Tefft, Weller & Co	do	144.60	95.33	239.93	do	Do.
12	do	do	112.50	133.96	246.46	do	Do.
12	do	do	38.70	62.99	101.69	do	Do.
12	do	do	581.40	281.10	862.50	do	Do.
12	do	do	21.90	55.33	77.23	do	Do.

Statement of customs refunds made by the Treasury Department during the fiscal year ending June 30, 1891—Continued.

Date.	To whom refunded.	Nature of refund.	Duty.	Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
1901.							
June 12	Tefft, Weller & Co	On hat materials, New York, N. Y	$24.60	$56.14	$80.74	Court judgment	Sec. 24, act June 10, 1890.
12	do	do	582.00	270.05	852.05	do	Do.
1900.							
July 16	Tuller & Foth	On cement, Galveston, Tex	2.89		2.89	Error	Do.
17	Tong Duck Chong	On tapioca flour, Portland, Oreg	173.99		173.99	Error in classification	Do.
17	Tie Hing & Co	do	107.84		107.84	do	Do.
19	Tammen, H. H., Curio Co., The.	On manufactures of metal, etc., Denver, Colo	17.55		17.55	Excess of deposit	Do.
21	Thum, O. & W., Co	On castor beans, Grand Rapids, Mich	8.70		8.70	Short shipped	Do.
Sept. 19	Tebbetts & Garland	On cordials, Chicago, Ill	41.88		41.83	Error in classification	Do.
Oct. 18	Tuller & Foth	On toys, magic lanterns, etc., Galveston, Tex	9.40		9.40	do	Do.
Dec. 17	Taylor, W. C	On harmonicas, Springfield, Mass	3.90		3.90	do	Do.
18	Tai Wah & Co	On salted vegetables, etc., Chicago, Ill	3.80		3.80	Short shipped	Do.
1901.							
Jan. 10	Tuller & Foth	On window glass, Galveston, Tex	1.00		1.00	Error	Do.
Feb. 8	Townley, F. E	On plaster rock, Newark, N. J	8.00		8.00	Error in classification	Do.
14	do	do	24.75		24.75	do	Do.
Apr. 29	Trorlicht, Duncker & Renard Carpet Co.	On Scotch hollands, St. Louis, Mo	360.43		360.43	do	Do.
May 31	Tucker, Wm. S	On horse for breeding, Port Huron, Mich	112.50		112.50	Free	Do.
June 11	Todd, A. M	On cattle, Port Huron, Mich	535.30		535.30	do	Do.
27	Townley, F. E	On plaster rock, Newark, N. J	14.75		14.75	Short shipped	Do.
Mar. 30	United States Express Co	On cotton batting, medicated, Chicago, Ill	10.00		10.00	Exhibit 22, appendix	Do.
May 11	University of Michigan	On chemical apparatus, Detroit, Mich	61.00		61.00	Exhibit 23, appendix	Do.
1900.							
Sept. 19	Von Lengerke & Antoine	On cork floats, Chicago, Ill	4.00		4.00	Error in classification	Do.
Oct. 9	Victor, Fred & Achelis	On hat materials, New York, N. Y	1,276.80	1,174.80	2,451.60	Court judgment	Do.
9	do	do	25.80	66.66	92.46	do	Do.
9	do	do	23,660.40	19,767.49	43,427.89	do	Do.
9	do	do	46.80	82.91	129.71	do	Do.
9	do	do	25,296.30	12,474.96	37,771.26	do	Do.
9	do	do	20,727.00	7,741.69	28,468.69	do	Do.
9	do	do	38.40	59.28	97.68	do	Do.
9	do	do	2,122.50	757.02	2,879.52	do	Do.
9	do	do	829.20	339.94	1,169.14	do	Do.
9	Victor, Fred, & Achelis	do	1,168.50	454.35	1,622.85	do	Do.
9	do	do	4,560.90	1,603.76	6,164.66	do	Do.
9	do	do	309.60	154.57	464.17	do	Do.
9	do	do	2,720.40	1,006.57	3,726.97	do	Do.
9	do	do	12,899.70	4,372.75	17,272.45	do	Do.
9	do	do	757.20	304.53	1,061.73	do	Do.
1901.							
Feb. 11	Vandegrift, F. B., & Co	On goat-skin rugs, Chicago, Ill	560.55		560.55	do	Do.
11	do	On goat skins, Chicago, Ill	841.20		841.20	do	Do.

Mar. 20	Van Blankensteyn & Hennings.	On manufactures of flax, New York, N. Y	163.50		163.50	.....do	Do.
June 28	Vallois, Paul, fils	On distilled spirits, etc., Port Townsend	291.30		291.30	Error in classification	Do.
1900.							
July 13	Webb-Freyschlag Mercantile Co.	On tinsel wire, etc., Kansas City, Mo	14.14		14.14	.....do	Do.
17	Wing, Mow Lung	On tapioca flour, Portland, Oreg	12.00		12.00	.....do	Do.
18	Warner, Charles M	On crude asphalt, Newark, N. J	129.00		129.00	Short shipped	Do.
19	Wilson Bros	On cotton half-hose, Chicago, Ill	116.10		116.10	Exhibit 24, Appendix	Do.
21	Washington Liquor Co	On stout, Duluth, Minn	15.00		15.00	Error	Do.
Sept. 10	Wakem & McLaughlin	On toys, Chicago, Ill	81.40		81.40	Error in classification	Do.
11	Wyman, Chas. H., & Co	On harmonicas, St. Louis, Mo	5.40		5.40	.....do	Do.
11	Warner, Chas. M	On crude asphalt, Newark, N. J	69.00		69.00	Short shipped	Do.
15	Walz, W. G	On wool blankets, El Paso, Tex	.70		.70	Exhibit 25, Appendix	Do.
19	Wakem & McLaughlin	On stout and cordials, Chicago, Ill	123.12		123.12	Error in classification	Do.
22	Weideman & Co	On ale and whisky, Cleveland, Ohio	87.09		87.09	Exhibit 26, Appendix	Do.
26	Wright, Kay & Co	On picture frames, Detroit, Mich	9.00		9.00	Error in classification	Do.
27	Woodside, T. J	On wool blankets, El Paso, Tex	17.17		17.17	.....do	Do.
Oct. 2	Wimpfheimer, A., & Co	On hat materials, New York, N. Y	14,239.50	14,063.67	28,303.17	Court judgment	Do.
2	.....do	.....do	3,287.40	3,152.51	6,439.91	.....do	Do.
2	.....do	.....do	219.30	250.40	469.70	.....do	Do.
2	.....do	.....do	6,898.50	6,081.23	12,979.73	.....do	Do.
2	.....do	.....do	7,213.20	5,956.26	13,169.46	.....do	Do.
2	.....do	.....do	6,905.40	2,376.48	9,281.88	.....do	Do.
2	.....do	.....do	5,946.20	1,970.06	7,916.26	.....do	Do.
2	.....do	.....do	27,844.50	10,517.05	38,361.55	.....do	Do.
2	.....do	.....do	1,643.40	1,565.63	3,209.03	.....do	Do.
9	Warner, Charles M	On crude asphalt, Newark, N. J	142.50		142.50	Short shipped	Do.
10	Wilson, S. H., & Co	On handkerchiefs, New York, N. Y	1,034.50		1,034.50	Court judgment	Do.
17	Walz, W. G	On wool blankets, El Paso, Tex	.67		.67	Error in classification	Do.
17	Wyman, Chas. M., & Co	On harmonicas, St. Louis, Mo	5.20		5.20	.....do	Do.
Nov. 9	Wilson Bros	On cotton hosiery, Chicago, Ill	144.90		144.90	.....do	Do.
10	Wyman, Chas. H., & Co	On manufactures glass, St. Louis, Mo	3.15		3.15	Error	Do.
12	Weideman Company, The	On benedictine, Cleveland, Ohio	150.00		150.00	Error in classification	Do.
15	Wimpfheimer, Adolph & Co	On hat materials, New York, N. Y	8,189.50	2,948.36	11,137.86	Court judgment	Do.
15	.....do	.....do	862.00	339.90	1,201.90	.....do	Do.
15	.....do	.....do	1,730.40	624.38	2,354.78	.....do	Do.
15	.....do	.....do	930.00	371.92	1,301.92	.....do	Do.
15	.....do	.....do	241.50	131.03	372.53	.....do	Do.
15	.....do	.....do	227.10	124.08	351.18	.....do	Do.
15	.....do	.....do	147.00	97.53	244.53	.....do	Do.
15	.....do	.....do	350.10	169.15	519.25	.....do	Do.
15	.....do	.....do	280.20	144.75	424.95	.....do	Do.
15	.....do	.....do	3,864.30	1,357.52	5,221.82	.....do	Do.
15	.....do	.....do	103.20	82.12	185.32	.....do	Do.
15	.....do	.....do	300.60	151.42	452.02	.....do	Do.
15	.....do	.....do	197.60	114.37	311.97	.....do	Do.
15	.....do	.....do	671.70	272.21	943.91	.....do	Do.
20	Warner, Charles M	On crude asphalt, Newark, N. J	285.00		285.00	Short shipped	Do.
Dec. 8	Willsey, A. G	On fresh-water fish, Buffalo, N. Y	40.00		40.00	Abandoned	Do.
10	Weddigen, L., & Co	On hat materials, New York, N. Y	33.60	81.26	114.86	Court judgment	Do.
10	.....do	.....do	1,473.10	1,412.40	2,885.50	.....do	Do.
10	.....do	.....do	208.80	227.18	435.98	.....do	Do.

Statement of customs refunds made by the Treasury Department during the fiscal year ending June 30, 1901—Continued.

Date.	To whom refunded.	Nature of refund.	Duty.	Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
1900.							
Dec. 27	Wing Mow Lung	On preserved vegetables, Portland, Oreg	$2.43		$2.43	Error in classification	Sec. 24, act June 10, 1890.
28	Wendt, Steinhauser & Co	On hat materials, New York, N. Y	6,480.90	$5,492.44	11,973.34	Court judgment	Do.
28	do	do	229.20	231.67	460.87	do	Do.
28	do	do	1,047.30	442.58	1,489.88	do	Do.
28	do	do	1,884.00	1,632.22	3,516.22	do	Do.
28	do	do	2,320.20	892.04	3,212.24	do	Do.
28	do	do	1,825.50	751.52	2,577.02	do	Do.
28	do	do	1,872.60	751.43	2,624.03	do	Do.
28	do	do	1,883.70	737.78	2,621.48	do	Do.
28	do	do	1,153.50	1,057.30	2,210.80	do	Do.
28	do	do	5,199.90	4,795.24	9,995.14	do	Do.
28	do	do	978.30	965.02	1,943.32	do	Do.
28	do	do	6,489.90	2,279.49	8,769.39	do	Do.
28	do	do	4,662.30	1,597.83	6,260.13	do	Do.
28	do	do	948.60	364.97	1,313.57	do	Do.
28	do	do	5,249.10	5,372.17	10,621.27	do	Do.
28	do	do	129.60	182.23	311.83	do	Do.
28	do	do	249.00	298.61	547.61	do	Do.
28	do	do	604.20	671.85	1,276.05	do	Do.
28	do	do	12,350.90	13,150.32	25,501.22	do	Do.
28	do	do	125.70	171.17	296.87	do	Do.
1901.							Do.
Jan. 3	Weddigen, L., & Co	do	5,038.80	2,040.15	7,078.95	do	Do.
3	do	do	3,235.20	1,207.66	4,442.86	do	Do.
3	do	do	2,979.90	1,182.97	4,162.87	do	Do.
3	do	do	13,548.10	4,996.84	18,544.94	do	Do.
3	do	do	12,536.60	4,439.39	16,975.99	do	Do.
3	do	do	16,912.40	5,814.37	22,726.77	do	Do.
3	do	do	1,642.20	614.56	2,256.76	do	Do.
3	do	do	67.00	69.92	136.92	do	Do.
3	do	do	59.70	67.29	126.99	do	Do.
3	do	do	577.80	241.92	819.72	do	Do.
3	do	do	1,140.90	426.78	1,567.68	do	Do.
3	do	do	549.30	229.68	778.98	do	Do.
3	do	do	87.60	77.23	164.83	do	Do.
22	Wakem & McLaughlin	On tin plate, Chicago, Ill	18.27		18.27	Short shipped	Do.
22	Wilson Bros	On hosiery, Chicago, Ill	27.90		27.90	Error in classification	Do.
22	do	On fancy lisle hose, Chicago, Ill	8.65		8.65	do	Do.
22	do	On woven-border cotton handkerchiefs, Chicago, Ill.	11.30		11.30	do	Do,
Feb. 8	Warner, Charles M	On crude asphalt, Newark, N. J	603.00		603.00	Short shipped	Do.
9	Willsey, A. G	On fresh-water fish, Buffalo, N. Y	9.50		9.50	Abandoned	Do.
27	Wyman, Chas. H., & Co	On figures of plaster of paris, St. Louis, Mo	107.75		107.75	Error in classification	Do.
28	do	On parchment paper, St. Louis, Mo	24.45		24.45	do	Do.

27	.....do	On reliquary cross, St. Louis, Mo	43.20		43.20	Exhibit 27, Appendix ..	Do.
28	Wakem & McLaughlin	On toys, Chicago, Ill	4.55		4.55	Error	Do.
28	.....do	On tin plate, Chicago, Ill	8.02		8.02	.....do	Do.
Mar. 2	Wattles, W. W., & Sons	On manufactures metal, Pittsburg, Pa	45.00		45.00	.....do	Do.
7	Warner, Charles M	On crude asphalt, Newark, N. J	246.00		246.00	Short shipped	Do.
8	Wheelock, C. E., & Co	On earthenware, Peoria, Ill	3.02		3.02	.....do	Do.
9	Wakem & McLaughlin	On blackleg vaccine, Chicago, Ill	43.50		43.50	Exhibit 28, Appendix ..	Do.
9	Wilson Bros	On fancy lisle hose, Chicago, Ill	9.70		9.70	Error in classification ..	Do.
16	Wood, Stubbs & Co	On flower seed, Louisville, Ky	7.50		7.50	.....do	Do.
16	Wilson Bros	On fancy lisle half hose, Chicago, Ill	55.92		55.92	.....do	Do.
16	Wegner, Julius	On bottles containing alcoholic perfumery, Baltimore, Md.	23.40		23.40	Exhibit 14, Appendix ..	Do.
20	Wilmerding & Bisset	On burlaps, New York, N. Y	45.93		45.93	Court judgment	Do.
27	Warner, Charles M	On crude asphalt, Newark, N. J	157.50		157.50	Short shipped	Do.
29	Weston & Co	On salt in bulk, Jacksonville, Fla	6.79		6.79	Excess of deposit	Do.
Apr. 2	Wolff, Chas., & Co	On hat materials, New York, N. Y	100.50	79.07	179.57	Court judgment	Do.
2	Wernway & Dawson	.....do	4,315.50	1,733.10	6,048.60	.....do	Do.
2	.....do	.....do	4,160.10	1,522.01	5,682.11	.....do	Do.
2	.....do	.....do	445.80	228.47	674.27	.....do	Do.
4	Wing On Co	On Chinese wine and glass bottles, San Diego, Cal.	50.38		50.38	Excess of deposit	Do.
13	Wing Yn Lung & Co	On lychee nuts, New York, N. Y	341.21		341.21	Court judgment	Do.
13	Wo On & Co	.....do	315.81		315.81	.....do	Do.
13	Wong He Chong	.....do	50.77		50.77	.....do	Do.
13	Wing Tuck & Co	.....do	112.51		112.51	.....do	Do.
13	Wo Kee	.....do	1.50		1.50	.....do	Do.
17	Warner, Charles M	On crude asphalt, Newark, N. J	160.50		160.50	Short shipped	Do.
29	Wyman, Chas. H., & Co	On Scotch Hollands, St. Louis, Mo	1,386.81		1,386.81	Error in classification ..	Do.
May 18	Wilson Bros	On fancy lisle half hose, Chicago, Ill	5.40		5.40	.....do	Do.
20	Waage, P. J	On logs (trap piles), Port Townsend, Wash	676.30		676.30	.....do	Do.
27	Wemott & Howard Co	On decorated earthenware, St. Paul, Minn	24.00		24.00	Abandoned	Do.
June 6	Wing Chong Hai & Co	On tapioca flour, Chicago, Ill	24.75		24.75	Error in classification ..	Do.
14	Wilson, Thomas	On pillow shams, etc., New York, N. Y	35.15		35.15	Court judgment	Do.
15	Westing, John R	On cattle for breeding, Pembina, N. Dak	153.25		153.25	Free	Do.
24	Wettstein, Meyer & Co	On hat materials, New York, N. Y	2,715.60	2,382.38	5,097.98	Court judgment	Do.
24	Wood, Thomas H., & Co	.....do	47.40	90.60	138.00	.....do	Do.
24	.....do	.....do	80.15	131.53	211.68	.....do	Do.
26	Wilson Bros	On linen handkerchiefs, Chicago, Ill	13.30		13.30	Error in classification ..	Do.
26	Wyman, Chas. H., & Co	On whips and whip sticks, St. Louis, Mo	8.50		8.50	.....do	Do.
26	.....do	On chemical thermometers, St. Louis, Mo	.80		.80	.....do	Do.
27	Warner, Charles M	On crude asphalt, Newark, N. J	97.50		97.50	Short shipped	Do.
1900.							
Sept. 12	Yow Yuen & Co	On tapioca, San Francisco, Cal	190.40		190.40	Exhibit 19, appendix ...	Do.
Nov. 9	Young, Otto, & Co	On garnet jewels, Chicago, Ill	12.00		12.00	Error in classification ..	Do.
	Total		3,027,184.34	2,093,823.24	5,121,007.58		

OFFICE OF THE AUDITOR FOR THE TREASURY DEPARTMENT, *December 7, 1901.*

Respectfully submitted to the honorable the Secretary of the Treasury, to be by him submitted to Congress.

W. E. ANDREWS, *Auditor.*

EXHIBIT 1.—(22876—G. A. 4887)—*Grass seeds.*

The seed of *Zizania aquatica* is not dutiable as "uncleaned rice" under paragraph 232, tariff act of 1897, nor is it dutiable under the provision in paragraph 254 for "seeds of all kinds, not specially provided for," but is free of duty under paragraph 656 as a "grass seed" not specially provided for.

Before the U. S. General Appraisers at New York, March 12, 1901.

In the matter of the protest, 43015*b*–525, of W. H. Allison, against the decision of the collector of customs at Detroit, Mich., as to the rate and amount of duties chargeable on certain merchandise, imported per Canadian Pacific Railway, and entered December 13, 1899.

Opinion by HOWELL, General Appraiser.

The merchandise in question is invoiced as "1 sack grass seed, 100 lbs. (*Zizania aquatica*)." It was returned by the examiner as "wild rice (uncleaned)," and was assessed with duty at the rate of 1¼ cents per pound under the provision in paragraph 232 of the act of July 24, 1897, for uncleaned rice, and the entry was liquidated on that basis. Subsequently the entry was reliquidated and the merchandise reclassified and assessed with duty at 30 per cent ad valorem under the provision in paragraph 254 of said act for "seeds of all kinds, not specially provided for."

Against this reliquidation the importer protests, claiming the merchandise to be free of duty under the provision in paragraph 656 of said act for "all flower and grass seeds" not specially provided for or dutiable under the provision in paragraph 232 for "uncleaned rice."

Two witnesses from leading firms dealing in seeds were examined on behalf of the Government, and their testimony shows that while the article in question is dealt in to a very limited extent in this country, it has been generally recognized by them as a grass seed.

Nicholson's Dictionary on Gardening describes *zizania* as—

"Water or Indian rice. Syns. Hydropyrum, Melinium. Ord. Gramineæ. A small genus (two species) of tall, hardy aquatic grasses, native of North America."

We also make the following extract from a document issued in 1884, by the United States Department of Agriculture, entitled "The Agricultural Grasses of the United States," by Dr. George Vasey, Botanist of the Department of Agriculture; also the Chemical Composition of American Grasses, by Clifford Richardson, Assistant Chemist:

"ZIZANIA AQUATICA (Wild rice, Indian rice, water oats).

"This grass is botanically related to the common commercial rice (*Oryza sativa*), but is very different in general appearance. It is widely diffused over North America, and is found in eastern Siberia and Japan. It grows on the muddy banks of rivers and lakes, both near the sea and far inland, sometimes in water 10 feet or more deep, forming patches or meadows covering many acres or extending for miles. Its ordinary growth is from 5 to 10 feet high, with a thick spongy stem and abundant long and broad leaves. The panicle is pyramidal in shape, 1 to 2 feet long, and widely branching below. The upper branches are rather appressed and contain the fertile flowers, and the lower branches contain only staminate ones. The spikelets are one-flowered, each with one pair of external husks or scales, which are by some botanists called glumes and by others called palets. These husks or glumes in the fertile flower are nearly or quite an inch long, with an awn or beard as long or twice as long. The grain inclosed between them is half an inch long, slender and cylindrical. The glumes of the staminate flowers are about half an inch long and without awns, each flower containing six stamens. These flowers fall off soon after they expand. The fertile flowers also drop very readily as soon as the grain is ripened. The grass abounds in the small lakes of Minnesota and the Northwest, and is there gathered by the Indians for food. The husk is removed by scorching with fire. It is a very palatable and nutritious grain. Some attempts have been made to cultivate the grass, but the readiness of the seed to drop must interfere with a successful result. Near the seacoast multitudes of reed birds resort to the marshes where it grows and fatten upon the grain. The culms are sweet and nutritious, and cattle are said to be very fond of the grass."

As stated in G. A. 2442—

"The word grass, it is true, formerly meant any green herbaceous plant of small size; but in modern, and especially botanical nomenclature, the term is more narrowly confined to plants belonging to the order of *Gramineæ* (or *Graminaceæ*)."

We hold that the merchandise under consideration is exempt from duty as a grass seed under paragraph 656, and the protest making that claim is sustained. The decision of the collector is reversed, with instructions to reliquidate the entry accordingly.

EXHIBIT 2.—(22096—G. A. 4679)—*Toys—Harmonicas, jew's-harps, music boxes, and magic lanterns.*

Harmonicas, jew's-harps, music boxes, and magic lanterns, when intended for the amusement of children, and chiefly used as such, are toys and are not assessable as musical or optical instruments.—Borgfeldt *v.* United States (2 suits), not yet published, followed.

Before the U. S. General Appraisers at New York, March 19, 1900.

In the matter of the protests, 20882 *f*-3381, 50457 *f*-7143, and 53878 *f*-6765, of F. A. O. Schwarz & Strauss and Sachs & Co., against the decision of the collector of customs at New York, N. Y., as to the rate and amount of duties chargeable on certain merchandise, imported per *Karlsruhe*, *Oldenburg*, and *Edam*, and entered March 2, 1897, January 24 and February 6, 1899.

Opinion by FISCHER, General Appraiser.

These protests cover harmonicas and jew's-harps, imported under the tariff act of 1897, and assessed for duty at 45 per cent ad valorem under paragraph 453 of said act, as musical instruments; also magic lanterns, with or without accompanying slides, imported under the act of 1894 and assessed for duty at 40 per cent, under paragraph 98 of the act of 1894, as optical instruments. All these articles are claimed to be dutiable as toys, either at 35 per cent ad valorem under paragraph 418, act of 1897, or at 25 per cent ad valorem under paragraph 321 of the act of 1894.

These claims were overruled in earlier decisions of the Board on the ground that the provision for optical instruments in the act of 1894 and that for musical instruments in the present act precluded their entry as toys. Appeals were taken from such decisions, however, and both were reversed by the United States circuit court in suit No. 2666, Borgfeldt *v.* United States (not yet reported), and suit No. 2745, Borgfeldt *v.* United States (not yet reported), decided by Judge Wheeler in January last, the court holding that the articles were not optical or musical instruments, but were toys. In these decisions the Treasury Department has acquiesced, in Treasury decision 21981, as to harmonicas, and in its unprinted letter of February 8 last as to magic lanterns.

In neither of these two cases was any line established between the grades of articles of the specified kinds which were toys and those which were not. The court merely held that harmonicas and magic lanterns, all presumably as represented by the samples in the suits under trial, were toys for the amusement of children, and did not rise to the dignity of musical or optical instruments.

In many decisions of the Board, the courts, and the Treasury Department, however, rendered under earlier laws, and, as to magic lanterns under the present law, it has been fully established that harmonicas costing, on invoice, not more than 1 mark each net, when single, or 2 marks each net, when double (G. A. 1003, T. D. 12748, T. D. 16898); jew's-harps irrespective of cost or material (G. A. 2593), and music boxes costing, on invoice, not more than 15 francs (T. D. 15878 and unpublished Treasury decision of March 24, 1896), were toys and chiefly used for the amusement of children. The same has been held as to magic lanterns of the character here in question in G. A. 915 and G. A. 4603. These decisions were reached after exhaustive investigation and on a great mass of testimony.

The articles in these protests are of the character already passed upon by the Board and the courts, and we find that they are toys and sustain the protest in each case. A reliquidation will follow accordingly.

EXHIBIT 3.—(21784—G. A. 4603)—*Toy magic lanterns.*

Toy magic lanterns dutiable as toys.—Change in the tariff of 1897 by the addition of the words "not specially provided for" to the provision for optical instruments.

Before the U. S. General Appraisers at New York, November 16, 1899.

In the matter of the protest, 41977*b*-903, of Moses Norris, against the decision of the collector of customs at Baltimore, Md., as to the rate and amount of duties chargeable on certain merchandise, imported per *Munchen*, and entered June 15, 1899.

Opinion by WILKINSON, General Appraiser.

The goods are magic lanterns, ranging in price from about 4 to 48 marks per dozen, with two pieces valued as high as 16 marks each. Most of them are of a kind that retail at about $1 each. They were assessed for duty as optical instruments at 45 per cent under paragraph 111, act of July, 1897, and are claimed to be dutiable as toys at 35 per cent under paragraph 418.

That the articles must be regarded as toys is a conclusion founded on a long line of decisions by the department, the board, and the court, and upon the unanimous testimony of eighteen witnesses in the present case.

Department decision (T. D. 2023) held that magic lanterns costing $3 to $20 per dozen were dutiable as toys, and cited Department decision of January 12, 1864, as a precedent. Like rulings were made in Treasury decision 2569, and other decisions of the Department prior to the organization of the Board of General Appraisers.

The board held under the act of 1890, in G. A. 705, that magic lanterns valued from $24 to $36 per dozen, and in G. A. 915 that some valued at 38 marks each, were toys.

In re Borgfeldt (65 Fed. Rep., 791) it was contended by the Government that certain magic-lantern slides were only parts of toys, as the magic lantern was necessary to the completed toy. The court said:

"It is true that they have to be put through a magic lantern; it is true that the lantern has to be lighted, and it is also true that a room has to be darkened before the shadow which is thrown upon the wall is made effectual for the amusement of children, but, none the less, these are toys, just as sticks that make the noise on the mimic drum are toys. It would hardly do to say that such a drum was not a toy because there were no sticks with it, or vice versa."

In G. A. 3754, however, the Board found that magic lanterns of this character were (1) optical instruments and (2) toys, and held that the new provision for optical instruments without the qualifying words, "not specially provided for," was more specific than that for toys which contained the qualification.

But the act of 1897 attaches the limitation "not specially provided for" to the provision for optical instruments.

Paragraph 111 reads:

"Opera and field glasses, telescopes, microscopes, photographic and projecting lenses and optical instruments, and frames or mountings for the same; all the foregoing not specially provided for in this act, forty-five per centum ad valorem.'

Paragraph 418 reads:

"Dolls, doll heads, toy marbles of whatever materials composed, and all other toys not composed of rubber, china, porcelain, parian, bisque, earthen or stone ware, and not specially provided for in this act, thirty-five per centum ad valorem."

This case differs somewhat from some previous questions passed upon by the Board. The Board held that toy brushes, parasols, and fans (G. A. 3777), toy hats (G. A. 4153), and toy watches (G. A. 4480) were not commercially or in fact the articles provided for in the tariff as brushes, parasols, fans, hats, and watches. But an optical instrument is an instrument designed to act upon light, and this philosophic principle is as vital to the toy lantern as to the professional stereopticon. There is, however, a distinction in trade between magic lanterns known as toys and those known as optical instruments. Of the eighteen witnesses examined, only three, called by the Government, testified that the lanterns in question are in fact optical instruments.

Mr. McAllister (pp. 4 and 5) said that anything with a lense is an optical instrument, but that the goods in question are toys, because they could be no more used as instruments of precision than a toy locomotive could carry passengers.

Mr. Goodyear (p. 30) said that "magic lanterns used for professional purposes require certain size lenses and a certain rigidity as regards the support of the lenses and various component parts not found in the cheaper grade of lanterns known as toys."

Mr. Scheidig testified (p. 17) that "optical instruments known in trade means instruments having lenses optically corrected," and that none of these have such lenses.

But it would seem unnecessary to determine whether toy lanterns are optical instruments or not.

There are some magic lanterns that are and some that are not toys. Between the two paragraphs, each containing the limitation "not specially provided," we hold that toy magic lanterns are more specifically covered by the provision for toys.

Since the act of 1842, which provided for "dolls and toys of every description, of whatever material or materials composed," there has been special provision in every tariff for articles or things for the amusement of children, and such provisions have been almost uniformly held by the Department, the Board, and the courts to be more specific than other enumerations. See G. A. 4589 (and authorities therein cited), acquiesced in by the Department (T. D. 21733).

We find that the goods are toys, and sustain the claim that they are dutiable at 35 per cent under paragraph 418.

Inasmuch as the condition under the act of 1894 which led the Board to a contrary conclusion no longer exists, it is not deemed expedient to suspend this case to await judicial determination of a suit under that act.

EXHIBIT 4.—(21718—G. A. 4589)—*Christmas-tree ornaments.*

Hollow glass balls for Christmas-tree ornaments, known in trade as toys, held to be dutiable as toys at 35 per cent under paragraph 418, act of 1897.

Before the U. S. general appraisers at New York, October 28, 1899.

In the matter of the protest, 56167*f*-14210, of George Borgfeldt & Co., against the decision of the collector of customs at New York, N. Y., as to the rate and amount of duties chargeable on certain merchandise, imported per *Rotterdam*, and entered August 16, 1899.

Opinion by WILKINSON, general appraiser.

The goods are hollow spheres made of thin colored or silvered glass, decorated on the surface with figures composed of bronze powder or some like substance, and with a metal ring attached. They were assessed for duty at 60 per cent under paragraph 100, act of July, 1897, and are claimed to be dutiable as toys at 35 per cent under paragraph 418, or as manufactures of glass not specially provided for at 45 per cent, or at 45 per cent under paragraph 193, or under paragraph 112. The two pertinent paragraphs read:

"Paragraph 100. Glass bottles, decanters, or other vessels or articles of glass, cut, engraved, painted, colored, stained, silvered, gilded, etched, frosted, printed in any manner or otherwise ornamented, decorated, or ground (except such grinding as is necessary for fitting stoppers), and any articles of which such glass is the component material of chief value, and porcelain, opal, and other blown glassware; all the foregoing, filled or unfilled, and whether their contents be dutiable or free, sixty per centum ad valorem."

"Paragraph 418. Dolls, doll heads, toy marbles of whatever materials composed, and all other toys not composed of rubber, china, porcelain, parian, bisque, earthen or stone ware, and not specially provided for in this act, thirty-five per centum ad valorem."

Up to a recent date it had been the practice of the Department to classify this class of articles as toys. In Treasury decision 2147, dated March 15, 1875, the Secretary of the Treasury notified the collector of customs at this port that glass balls for the decoration of Christmas trees should be classified as toys and not as beads; and in the Treasury decision 18826, dated January 18, 1898, the Department promulgated the decision of the circuit court for the southern district of New York, affirming the decision of the Board of General Appraisers, which sustained the decision of the collector, that such balls were dutiable as toys and not as beads. In both cases and in the intervening period the Government held to the classification as toys; but the circuit court for the eastern district of Pennsylvania, *in re* Wanamaker (69 Fed. Rep., 465), held that certain metal thread used for the decoration of Christmas trees should not be classified as a toy, and in view of that ruling the Department, in Treasury decision 21509, instructed the collectors to classify glass Christmas-tree ornaments as manufactures of glass in order to have "the point raised passed upon by the Board of General Appraisers and eventual judicial determination of the question." This case, which rose under that instruction, was called for hearing in September last, when fourteen witnesses were examined on behalf of the importers. The testimony was unanimous that these glass balls are universally known in trade as toys, and that they were so known long prior to the enactment of the present tariff. This evidence or fact would seem to distinguish this case from that covered by the decision of the court *in re* Wanamaker, *supra*. The court said:

"As to the use and trade name of the article described, in the opinion of the Board of Appraisers as 'metal ornaments for Christmas trees,' there is, under the evidence, no room for doubt. Its principal and almost exclusive use is for the decoration of Christmas trees, and it is known in the trade as 'tinsel,' 'tinsel thread,' 'lametta,' etc., but never as a toy."

While the evidence in that case was that the metal thread was never known as a toy, the testimony in the present instance is positive and uncontradicted that the glass balls are known as toys.

The Government, at the hearing of the case, requested and was granted twenty days further time in which to put in evidence to the contrary, but the counsel for the Government has notified the Board that he has no evidence to offer.

In common speech, a toy may be defined as a plaything for children. The articles in question are too fragile to be playthings, and are exclusively used in the decoration of Christmas trees. But the United States Supreme Court said, *in re* Cadwalader (151 U. S., 171):

"It has long been a settled rule of interpretation of the statutes imposing duties on imports that if words used therein to designate particular kinds or classes of goods

have a well-known significance in our trade and commerce, different from their ordinary meaning among the people, the commercial meaning is to prevail unless Congress has clearly manifested a contrary intention, and that it is only when no commercial meaning is called for or proved that the common meaning of the words is to be adopted."

It would seem obvious, therefore, that in the present case the commercial must take precedence of the common meaning.

If the articles are toys commercially, their enumeration under paragraph 418 is more specific than under paragraph 100. See Zeh *et al.*, *v.* Cadwalader (151 U. S., 171). See, also, G. A. 2836, decalcomania, affirmed by the circuit court for the southern district of New York (86 Fed. Rep., 897), and by the circuit court of appeals for the second circuit (G. A. 3169), toy mirrors. affirmed by the circuit court for the southern district of New York, without opinion, and *in re* Schwartz (76 Fed. Rep., 452), certain papier-maché bonbon boxes.

We find that the goods invoiced as glass toys, which are the articles in controversy already described, are commercially known as toys. The claim that they are dutiable at 35 per cent under paragraph 418 is affirmed.

EXHIBIT 5.

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,
Washington, April 24, 1901.

SIR: The Department duly received your letter of March 7 last, inclosing a certified statement for the refund of $50.91 "excess of duties exacted" on certain burlap bags imported at your port in June, 1900, by the Bemis Bros. Bag Company.

It appears that the merchandise in question was advanced by the appraiser, in consequence of which additional duty amounting to $50.91 accrued under section 32 of the act of July 24, 1897; that said additional duty was paid and covered into the Treasury, and that the Department, without knowledge of said payment, remitted such duty in September last on the ground of manifest clerical error.

The Department, in view of the provisions of section 32, that "such additional duties shall not be construed to be penal and shall not be remitted, nor payment thereof in any way avoided, except in cases arising from a manifest clerical error, nor shall they be refunded in case of exportation of the merchandise, or on any other account, nor shall they be subject to the benefit of drawback," was in doubt as to the power of the Secretary of the Treasury to refund additional duty paid and covered into the Treasury, and therefore submitted the matter to the Attorney-General for an expression of his views. The Attorney-General, in a letter dated the 9th instant holds that the Secretary of the Treasury may legally refund additional duties accruing by reason of manifest clerical error, under section 24 of the customs administrative act, at any time within one year of the date of entry.

Refund in the case under consideration will be made in due course of business.

Respectfully,

O. L. SPAULDING, *Assistant Secretary.*

THE COLLECTOR OF CUSTOMS,
Newport News, Va.

EXHIBIT 6.—(22359—G. A. 4723)—*Jute.*

Jute fiber separated from the stalk and inner bark of the plant, and not subjected to manufacture, is the ordinary and common jute of commerce and entitled to free entry under the provisions of paragraph 566, act of 1897.

Before the U. S. General Appraisers at New York, July 16, 1900.

In the matter of the protests 44696*b*—436, of John P. Hausman, against the decision of the collector of customs at Port Townsend, Wash., as to the rate and amount of duties chargeable on certain merchandise, imported per *Idzuma Maru*, and entered March 22, 1900.

Opinion by FISCHER, general appraiser.

The merchandise in question consists of jute, which was returned as "jute dressed, broken, retted, and scutched," and duty was assessed thereon at the rate of $20 per ton under the provisions of paragraph 327 of the act of July 24, 1897. The importer claims that said jute is entitled to free entry under the provisions of paragraph 566 of said act.

This merchandise differs in every essential feature from that passed upon by this board in G. A. 4556 and held to be a manufactured jute. That merchandise, as represented by the sample submitted to us, was made of short fibers, about 6 inches in length, carefully cut, bunched, and packed after having been broken, retted, and scutched, and was not of the character or appearance nor in the form of the common and ordinary jute of commerce. The merchandise in the case now before us, however, has not been subjected to any manufacturing processes as understood in law or commerce, the fibers having been merely separated from the stalk and inner bark of the plant, and being still of their original length.

We find that the merchandise in question is the common and ordinary jute of commerce, and entitled to free entry under paragraph 566 of the act of 1897, as claimed by the importers.

The protest is sustained and the decision of the collector reversed, with directions to reliquidate accordingly.

EXHIBIT 7.—(22653—G. A. 4821)—*Alcoholic compound—Iraldeine.*

Iraldeine, a chemical compound containing alcohol, is dutiable under paragraph 2, act of July 24, 1897, as an alcoholic compound. It is unimportant that the alcohol contained therein is of small commercial value as compared with the value of the article as imported, inasmuch as Congress clearly intended to reach all alcoholic compounds not specially provided for.
United States *v.* Shoemaker (84 Fed. Rep., 146), Smith *v.* Rheinstrom (13 C. C. A. Rep., 261), Mackie *v.* Erhardt (77 Fed. Rep., 610), and *in re* Hoit (75 Fed. Rep., 998), cited as follows:

Before the U. S. General Appraisers at New York, December 4, 1900.

In the matter of the protest, 40326*b*-45, of The Crown Perfumery Company, per A. E. Foote, against the decision of the collector of customs at New Haven, Conn., as to the rate and amount of duties chargeable on certain merchandise imported per steamship *St. Louis*, and entered March 4, 1899.

Opinion by FISCHER, general appraiser:

We find as facts that the merchandise covered by the protest consists—

(1) Of fancy paper boxes contained in case No. 1626, assessed for duty at the rate of 45 per cent ad valorem, under paragraph 405 of the act of 1897, and claimed to be dutiable at the same rate under the same paragraph.

(2) Of Ess. Iraldeine, Ess. Conc. Violet, Ess. Iris liq., Ess. Conc. Cassie, Ess. Conc. muguet, Ess. Geranm. Spanish, Ess. Bois de Rose, Ess. Ylang Ylang, Ess. Conc. de rose, and Ess. Ol. Pachouli, assessed for duty at 60 cents per pound and 45 per cent ad valorem under paragraph 2 of said act, and claimed to be dutiable at 25 per cent ad valorem under paragraph 3 of said act.

(3) Of Ess. Ol. Amygd. and Ess. Conc. Jasmin, assessed for duty at 60 cents per pound and 45 per cent ad valorem under paragraph 2 of said act, and claimed to be free of duty under paragraph 626 of said act.

(4) Of Otto de Rose Opt. and civit paste, admitted free of duty under paragraph 626 of said act, and claimed to be free of duty under said paragraph.

(5) Of musk grain, assessed for duty at 10 per cent ad valorem under section 6 of said act, and claimed to be dutiable at 10 per cent ad valorem under said section.

(6) Of coumarine, assessed for duty at 25 per cent ad valorem under paragraph 3 of said act, and claimed to be dutiable at 25 per cent ad valorem under said paragraph.

(7) Of musc blanc, assessed for duty at 50 per cent ad valorem, under paragraph 70 of said act, and claimed to be dutiable at 25 per cent ad valorem under paragraph 3 thereof.

(8) Of pulverized cloves and cassia, assessed for duty at 3 cents per pound under paragraph 287 of said act, and claimed to be dutiable at 3 cents per pound under said paragraph.

(9) Of pulverized cassia flowers, assessed for duty at 3 cents per pound under paragraph 287 of said act, and claimed to be dutiable at one-fourth cent per pound and 10 per cent ad valorem under paragraph 20 of said act.

(10) Of pulverized benzoin, pulverized myrrh, pulverized rose leaves, pulverized vanilla, pulverized tonka, and pulverized iridis spent, assessed for duty at one-fourth cent per pound and 10 per cent ad valorem under paragraph 20 of said act, and claimed to be dutiable at the same rate under said paragraph.

As the classification of the goods covered by our first, fourth, fifth, sixth, eighth, and tenth findings is admitted to be correct, the protest is dismissed so far as it relates thereto, and the decision of the collector is affirmed.

As to the goods covered by our third finding, there is no proof before us to show that the compounds are nonalcoholic, nor have samples been produced. The action of the classifying officer is presumptively correct, and the protest is overruled as to these goods and the decision of the collector affirmed.

As to the musc blanc, covered by our seventh finding, we hold that this article is not a toilet preparation, but is a chemical compound, nonalcoholic. It is, therefore, dutiable under paragraph 3 of the act of 1897, as claimed, and the protest is sustained as to this article and the decision of the collector reversed.

As to the pulverized cassia or acacia flowers, covered by our ninth finding, we hold that the merchandise is a drug not edible, and as such is dutiable at the rate of one-fourth cent per pound and 10 per cent ad valorem under paragraph 20, as claimed, and we sustain the protest as to this article and reverse the decision of the collector.

As to all of the articles covered by our second finding, with the exception of iraldeine, the testimony shows that they are chemical compounds not alcoholic, and we accordingly hold that they are dutiable at 25 per cent ad valorem, as claimed, under paragraph 3. As to these articles the protest is sustained and the decision of the collector reversed.

As to the iraldeine, we find from the evidence and from the report of the chemist in the United States laboratory at this port, who made an analysis of the official sample, that the article contains 56 per cent of alcohol. It is not disputed that it is a chemical compound, and in fact is claimed to be such in the protest. Inasmuch, however, as it contains alcohol, it is taken out of the provisions of paragraph 3 for chemical compounds by the express language of paragraph 2, which provides for such compounds when containing alcohol, and we accordingly hold that it is dutiable as an alcoholic compound under paragraph 2, as assessed.

It is contended as to this article that, inasmuch as the value of the alcohol contained therein is very small compared to the value of the article itself, the alcohol should not be considered in the classification of the article. This point, however, is in no way relevant to the issue, inasmuch as Congress has provided for alcoholic compounds, and if the article falls within the definition of that term, no matter what purpose the alcohol contained therein may serve, it must be classified for duty at the rate provided for such articles unless it is more specifically provided for elsewhere.

The courts have uniformly followed this rule when passing upon alcoholic compounds, and have held them to be dutiable as such regardless of the quantity or value of the alcohol contained therein. Thus, in the case of Mackie *v.* Erhardt (77 Fed. Rep., 610), the United States circuit court of appeals held that the article known as "Thompson's Patent Prune Wine," containing between 14.6 per cent and 16.28 per cent of alcohol, a portion of which was added to prevent souring, was dutiable as an alcoholic compound. In the case of the United States *v.* Shoemaker (84 Fed. Rep., 146), the United States circuit court for the southern district of New York held that the article known as "Bovrill wine," containing 17.90 per cent of alcohol, was dutiable as an alcoholic compound; and in the case of Smith *v.* Rheinstrom (13 C. C. A., 261), the circuit court of appeals held that a preparation of cherry juice made by eliminating the watery parts and adding 17 per cent of alcohol was dutiable as an alcoholic compound.

In the present tariff act, Congress undoubtedly endeavored to reach alcohol, however imported, by placing a higher rate of duty on articles containing alcohol and on articles in the preparation of which alcohol is used. In this connection, it is very significant as showing the intention to tax alcohol that when the United States circuit court, in the case of *in re* Merchandise Imported by Hoit (75 Fed. Rep., 998), decided in 1896, held that Eau de Quinine Tonique, a preparation containing alcohol, was more specifically provided for under the act of 1894 as a toilet article than as an alcoholic preparation. Congress met this decision in the act of 1897 by inserting in the alcoholic compound paragraph the words, "and toilet preparations of all kinds, containing alcohol, or in the preparation of which alcohol is used," and the placing of a higher rate of duty on perfumery, when alcoholic, also indicates the intention of Congress as to alcohol, even though the alcohol contained in the perfumery forms but a very small percentage of the value of the perfumery.

"Where the meaning of a statute is plain it is the duty of the courts to enforce it according to its obvious terms. In such a case there is no necessity for construction" (Thornley *v.* United States, 310, 313), and executive officers must enforce the law as plainly expressed by Congress. Its evident intention can not be disregarded on the ground that its enforcement might work hardship to the parties concerned, and inasmuch as the article in question is an alcoholic compound it must pay duty as such.

We hold that the iraldeine was correctly assessed for duty as an alcoholic compound, and overrule the protest as to this article.

The protest is accordingly sustained as to the articles covered by our seventh and ninth findings, and as to all of the articles, with the exception of iraldeine, covered by our second finding. As to the iraldeine and as to all other articles covered by the protest, the claims as to which are not specifically sustained, the protest is overruled and the decision of the collector affirmed.

EXHIBIT 8.—(22559—G. A. 4784)—*Toys.*

GLASS BALLS.—Glass balls used for decorating Christmas trees, and known commercially as toys, are dutiable as toys under paragraph 418, act of 1897.—G. A. 4589 followed.

ARTIFICIAL FRUITS AND FLOWERS.—Artificial fruits and flowers and articles made in chief value of tinsel wire, lame or lahn, used for ornamenting Christmas trees, and not commercially known as toys, are dutiable as artificial fruits or flowers and as manufactures in chief value of tinsel wire, lame or lahn, respectively, and not as toys.—G. A. 3765, 4111, and 4341, and Wanamaker *v.* Cooper (69 Fed. Rep., 465) cited and followed.

COMMERCIAL DESIGNATION.—The fact that an article may be dealt in in toy departments and in toy stores is not sufficient to establish commercial designation of the articles as toys.

Before the U. S. General Appraisers at New York, October 19, 1900.

In the matter of the protests, 42597 *b*–43138 *b*, 43708 *b*–14700, of Marshall Field & Co., against the decision of the collector of customs at Chicago, Ill., as to the rate and amount of duties chargeable on certain merchandise, imported per *Assyria* and *Bosnia*, and entered July 11, August 28, and August 30, 1899.

Opinion by FISCHER, general appraiser.

We find as facts that the merchandise covered by these protests consists-

(1) Of strings of hollow glass balls, silvered, gilded, or colored, similar to those in question in G. A. 4589, except that in the present case each ball is of one solid color, and has a hole through it instead of a ring. These goods are described on the invoice, in protest 42597*b*, as "stringed tree ornaments of glass." They are designated on the invoice in protest 43138*b* by the numbers 9595 and 9596, in case 4244. They were assessed for duty at 60 per cent ad valorem, under paragraphs 179 and 100, act of July 24, 1897, and are claimed to be dutiable as "toys," under paragraph 418 of said act, at 35 per cent ad valorem.

(2) Of articles described on the invoice in protest 43708*b* as "pears," assessed for duty at 50 per cent ad valorem as artificial fruits under paragraph 425 of said act and claimed to be dutiable as toys at 35 per cent ad valorem under paragraph 418 of said act. They are artificial pears composed of cotton, with a piece of metal thread in place of a stem, and are designed for use as Christmas-tree ornaments.

(3) Of articles designated on the invoice in protest 43708*b* by the number 19694, and described as "fancy flowers." They were assessed for duty at 50 per cent ad valorem as "artificial flowers" under paragraph 425 of said act, and are claimed to be dutiable as "toys." The samples before us are artificial roses composed of cotton, with a stem of wire covered with paper, and some sprays of tinsel wire loosely attached about the stem. They are designed for use as Christmas-tree ornaments.

(4) Of articles described on the invoice in protest 43708*b* as "clowns," assessed as "manufactures of cotton," under paragraph 322 of said act, and claimed to be dutiable as toys under paragraph 418.

(5) Of articles designated on the invoice in protest 43138*b* by the number 9565, and described as "tree toys." These were assessed as "articles made wholly or in chief value of tinsel wire, lame or lahn," under paragraph 179 of said act, and are claimed to be dutiable as toys. They consist of several strands or loops of spiral tinsel wire, about two inches long, together with several strands of white silk chenille, gathered at one point into a small metal cap with a ring. The local appraiser returned the articles as manufactures in chief value of tinsel wire, and there is no evidence before us to the contrary.

(6) Of articles described on the invoices as "tree toys," "oranges," "lemons," "strawberries," "asst'd fruits," "fruits," "cherries," "apple asst'd," "fancy flowers," "fancy flowers asst'd," "mistletoe," and "holly," concerning which no samples or testimony have been introduced.

The merchandise covered by our first finding of fact is of substantially the same character as that passed upon in G. A. 4589, and we accordingly hold that said merchandise is dutiable, as claimed, at 35 per cent ad valorem under paragraph 418.

The goods covered by our second and third findings are plainly "artificial or ornamental fruits, flowers, and stems, or parts thereof," as provided for in paragraph 425. That this paragraph is not limited to millinery goods is shown by the fact that it covers quilts and other manufactures of down, and this board has held that the provision for artificial or ornamental fruits and flowers includes all such articles without reference to the use for which they are intended (G. A. 647, 3978). There is no proof before us that the articles are toys, nor is there sufficient proof to show that they are so known commercially, for while they seem to be handled in toy stores and in toy departments, this is not conclusive, as toy stores frequently deal in slates and pencils, foot rules, "scholar's companions," and other articles not toys, and one of the witnesses in this case stated that toy stores sell artificial flowers for use as boutonnieres, which articles are clearly not toys. And this board has generally held that articles for the decoration of Christmas trees are not toys (G. A.

3765, quoting the decision of the circuit court in Wanamaker *v.* Cooper, 69 Fed. Rep., 465; G. A. 4111, 4341). In G. A. 4589, the board, it is true, came to a contrary conclusion as to glass balls for Christmas trees, and that decision is here followed as to the glass balls in this case; but in that case the merchandise was shown to be commercially known as toys, and in accordance with the well-settled principle were held to be dutiable as such. And even as to those articles the board found that they were not toys within the ordinary meaning of the word as a plaything for children.

We hold that the "clowns" covered by our fourth finding are dutiable as toys. They closely resemble and are of the character of "dolls," and although they may be intended for Christmas-tree decoration, they are undoubtedly used as playthings for children, and are toys in fact.

We hold, in accordance with G. A. 3765 and 4111, that the articles covered by our fifth finding were properly assessed for duty as manufactures in chief value of tinsel wire, lahn or lame.

The protests are sustained as to the merchandise covered by our first and fourth findings, and are overruled as to all other merchandise covered thereby. A reliquidation will follow accordingly.

EXHIBIT 9.—(22869—G. A. 4880)—*Squirrel hair.*

Squirrel hair, tied up in bunches, is free of duty under paragraph 571, tariff act of 1897, which provides for "hair of horse, cattle, and other animals," unmanufactured. It is not dutiable under paragraph 366 as a manufacture of wool.—*In re* Downing (G. A. 511) followed.

The rule of *ejusdem generis* has no application to the construction of paragraph 571, because the specific words of said paragraph have no identity of genus.—Robertson *v.* Edelhoff (132 U. S., 614, 617) applied.

Before the U. S. General Appraisers at New York, March 8, 1901.

In the matter of the protest, 42798*b*, of M. W. Graham, against the decision of the collector of customs at Buffalo, N. Y., as to the rate and amount of duties chargeable on certain merchandise, imported per American Express, and entered November 10, 1899.

Opinion by SOMERVILLE, general appraiser.

The importation in this case consists of the hair of the squirrel, probably taken from the tail of the animal, and tied in bunches, about three to three and one-half inches in length. The goods were assessed for duty under paragraph 366 of the tariff act of 1897, "Schedule K, wool and manufactures of wool." That paragraph provides that—

"On cloths, knit fabrics, and all manufactures of every description made wholly or in part of wool, not specially provided for in this act, valued at not more than forty cents per pound, the duty per pound shall be three times the duty imposed by this act on a pound of unwashed wool of the first class."

The duty being made to vary in subsequent parts of the same paragraph according to the value per pound of the goods.

The importer claims that the hair in question is free of duty under paragraph 571 of said act, which places on the free list—

"Hair of horse, cattle, and other animals, cleaned or uncleaned, drawn or undrawn, but unmanufactured, not specially provided for in this act."

Similar goods imported at the port of New York are returned as free under said paragraph 571. In our opinion this classification is correct. The article has manifestly been subjected to no process of manufacture. It is squirrel hair, tied in bunches, and nothing more, and it is therefore an unmanufactured article, with no change of name or designation.

The question for decision is whether the squirrel, which is undoubtedly an "animal," falls within the designation "other animals" in said paragraph 571, enumerating the "horse, cattle, and *other animals.*" The rule of *ejusdem generis* can have no application in this case, for the reason that the specific enumeration, "horse, cattle," etc., includes animals not of the same genus, or, in other words, there is no identity of genus in these words. The rule of *ejusdem generis* "applies only where the specific words are of the same nature. Where they are of different genera the meaning of the general words remains unaffected by its connection with them." As said by the Supreme Court in Robertson *v.* Edelhoff (132 U. S., 614, at 617), when interpreting the words "any other substance or material," which occurred in a paragraph of the tariff act of 1883—

"There is no identity of genus among the two descriptions of articles specifically mentioned, and we see no warrant for interpolating the word 'like' and applying

it distributively to each of the two classes of substances specifically mentioned. The contention that in the presence of the words 'any other substance or material' the naming of seven substances specifically is surplusage and without meaning because the words 'any other substance or material' are adequate to cover those seven substances seems to us without force in view of the *well-known tautological phraseology of provisions in tariff acts.*"

This view is in harmony with Board decision *in re* Downing & Co. (G. A. 511), involving the classification of badgers' hair, which had been cleaned, sorted, and cut into uniform lengths, ready to be manufactured into brushes. The Board held that such hair was free of duty under the corresponding paragraph (604) of the tariff act of 1890, as "hair of horses, cattle, and other animals, cleaned or uncleaned," etc., and that it was not dutiable under paragraph 392 of said act as a manufacture made wholly or in part of wool, worsted, "the hair of the camel, goat, alpaca, or other animals" not specially provided for in said act.

The protest is sustained and the collector's decision reversed, and he is instructed to reliquidate the entry accordingly.

EXHIBIT 10.—(18937)—*Bicycles*

Bicycles in use abroad one year or more free as household effects under paragraph 504 of act of 1897.

TREASURY DEPARTMENT, *February 9, 1898.*

SIR: The Auditor for the Treasury Department has referred to this office a copy of your letter of the 19th ultimo, explaining your action in admitting to free entry, as a household effect, under the provisions of paragraph 504 of the act of July 24, 1897, a bicycle brought by a person coming into your district from Canada.

It appears that the bicycle had been in use abroad by the owner for several years, and, therefore, if considered a household effect, was entitled to free entry under the provisions of law referred to.

The question was referred to the Solicitor of the Treasury, and I inclose herewith for your information a copy of his letter of the 7th instant on the subject, in which, referring to the decision of the United States Supreme Court in the case of Arthur *v.* Morgan, holding that carriages are household effects, he expresses the opinion that a bicycle which has been used abroad one year or more is entitled to free entry as a household effect.

The Department concurs in the views thus expressed, and your action in the premises is hereby confirmed.

Respectfully, yours,

W. B. HOWELL,
Assistant Secretary.

(9222 *h.*)

COLLECTOR OF CUSTOMS, *Cleveland, Ohio.*

[Letter of the Solicitor of the Treasury referred to above.]

DEPARTMENT OF JUSTICE,
OFFICE OF THE SOLICITOR OF THE TREASURY,
Washington, D. C., February 7, 1898.

SIR: Under date of the 27th ultimo, Assistant Secretary Howell inclosed for my consideration a letter, dated the 24th of January last, from the Auditor for the Treasury Department, with accompaniments, relating to the action of the collector of customs at Cleveland, Ohio, in admitting to free entry as a "household effect," under paragraph 504 of the act of July 4, 1897, an old bicycle, the property of a person returning from a five years' residence abroad.

Referring to the decision of the Board of General Appraisers of December 19, 1895, wherein it is held that horses, carriage, harness, and saddlery are "household effects" under paragraph 514 of the act of August 28, 1894, my opinion is requested as to whether a bicycle can be classed as a "household effect." I am also requested to observe the provision under the act of 1894 under which the Board ruled that horses, carriages, etc., were properly "household effects," provided for in the free entry of "books, libraries, usual furniture, and *similar* household effects," while paragraph 504 of the present tariff act provides for "books, libraries, usual and *reasonable* furniture, and similar household effects."

The various tariff acts for many years have provided for the free entry of "house-

hold effects," etc., with some variation in phraseology, which probably it is not necessary for the purpose of this opinion to particularly notice, except so far as some of them have received construction.

Section 2505 of the Revised Statutes, exempting "wearing apparel in actual use, and other personal effects (not merchandise), professional books, implements, instruments, and tools of trade," etc., was construed by Attorney-General Taft in 1876. He held that carriages were not "*personal* effects" within the meaning of said section (15 Op. A. G., 113). He also held that carriages were not "household effects" within the meaning of said section (*Id.*, 125).

Attorney-General Brewster, in 1884, construing the same section, held that a bicycle taken abroad by a citizen for his own use, and brought back with him on his return to this country, was not subject to duty, being a "personal effect." This opinion was approved and adhered to by Acting Attorney-General Whitney in 1893 (20 Op., 648), and also by Attorney-General Olney, February 12, 1894 (20 Op., 719).

I observe that the Board of General Appraisers (Synopsis 16730, G. A., 3318), in their opinion (by Judge Somerville) of December 19, 1895, held that the merchandise in question, namely, two carriages, saddle horses, saddlery, harness, etc., were entitled to free entry as "usual furniture," or "similar household effects," under paragraph 414 of the tariff act of 1894.

While the tariff act of 1894 uses the words "usual furniture and similar household effects," the tariff act of 1897 employs the phraseology "usual and reasonable furniture, and similar household effects," the difference being the addition of the word "reasonable" in the latter clause, giving it a more comprehensive meaning.

In the case of Arthur *v.* Morgan (112 U. S., 495) the Supreme Court held in construing section 2505, and overruling the Attorney-General, that—

"In the provision respecting 'household effects' of persons or families there is an evident intention of including articles which pertain to a person as a householder or to a family as a household, which have been used abroad not less than a year, and not intended for others or for sale. A carriage is peculiarly a family household article. It contributes in a large degree to the health, convenience, comfort, and welfare of the householder or of the family."

The same, I think, might be said of a bicycle.

I have no hesitation in saying that if this were a new question I would hold that bicycles were not included in the general term "household effects;" but following the opinions of Attorney-General Brewster, Acting Attorney-General Whitney, and Attorney-General Olney, and the decision in the case of Arthur *v.* Morgan, in the Supreme Court, I am constrained to say that the "old bicycle" in question, being the property of a person returning from a five years' residence abroad, should be classed as a "household effect," and entitled to free entry.

The papers submitted are herewith returned.

Very respectfully,

MAURICE B. O'CONNELL, *Solicitor.*

Hon. L. J. GAGE,
Secretary of the Treasury.

EXHIBIT 11.—(22203)—*Entry of personal effects under the act of July 24, 1897.*

[Circular No. 63.]

TREASURY DEPARTMENT, *May 4, 1900.*

To officers of the customs and others concerned:

The provision in the act of July 24, 1897, regarding the free entry of wearing apparel and personal effects of persons arriving in the United States is as follows:

"Paragraph 697. Wearing apparel, articles of personal adornment, toilet articles, and similar personal effects of persons arriving in the United States; but this exemption shall only include such articles as actually accompany and are in the use of, and as are necessary and appropriate for the wear and use of such persons, for the immediate purposes of the journey and present comfort and convenience, and shall not be held to apply to merchandise or articles intended for other persons or for sale: *Provided*, That in case of residents of the United States returning from abroad, all wearing apparel and other personal effects taken by them out of the United States to foreign countries shall be admitted free of duty, without regard to their value, upon their identity being established, under appropriate rules and regulations to be prescribed by the Secretary of the Treasury, but no more than one hundred dollars in value of articles purchased abroad by such residents of the United States shall be admitted free of duty upon their return."

It will be observed that the language of the above provision differs materially from that used in the act of August 28, 1894, which is as follows:

"Paragraph 669. Wearing apparel and other personal effects (not merchandise) of persons arriving in the United States; but this exemption shall not be held to include articles not actually in use and necessary and appropriate for the use of such persons for the purposes of their journey and present comfort and convenience, or which are intended for any other person or persons, or for sale."

Under paragraph 697 of the present tariff law free entry is restricted to wearing apparel, articles of personal adornment, toilet articles, and to such personal effects as are similar to wearing apparel, articles of personal adornment, and toilet articles.

The term wearing apparel "actually in use" of * * * "persons arriving in the United States" has been construed to embrace articles not actually accompanying the passenger, but which are forwarded months after the owner's arrival, owing, in many instances, to the fact that the effects were involuntarily left abroad, or that the owner came to this country without any definite intention of remaining. No such liberal construction can be placed upon the law as it now exists, the requirement being set forth that "this exemption shall only include such articles as actually accompany and are in the use of, and as are necessary and appropriate for the wear and use of such persons, for the immediate purposes of the journey and present comfort and convenience."

Under this provision of law only such articles of wearing apparel, toilet articles, and similar personal effects as actually *accompany the passenger* are entitled to free entry. This limitation does not, however, apply to personal effects taken abroad by residents of the United States, the law providing as to residents that all wearing apparel and personal effects taken by them out of the United States to foreign countries shall be admitted free of duty upon their identity being established under appropriate rules and regulations to be prescribed by the Secretary of the Treasury.

Such personal effects may be admitted to free entry on their identity being established to the satisfaction of the customs officers, without regard to their value, and are not subject to the restriction implied by the words "actually accompany," contained in said paragraph, and are free of duty, regardless of value, without regard to the lapse of time between arrival of the owner and that of the effects, and whether they were taken abroad before or after the passage of the act of 1897. (T. D. 18241, 18247, 18302, 18353, 19365, and 20907.) Residents going abroad should file with the collector at the port of departure a sworn declaration of the articles to be taken abroad, for use in securing their free entry on return. (T. D. 19041.)

It will be seen that the law now establishes $100 as the maximum value of articles purchased abroad which, under paragraph 697, can be brought in free of duty by passengers who are residents of the United States. Whenever, therefore, a resident shall declare articles in excess of $100 in value which are dutiable under this provision, it shall be optional with him to specify the articles which are in excess, provided that if such declaration and specification are not made by the passenger, duty shall be assessed upon that class of articles in excess of $100 which is subject to the highest rate of duty. (T. D. 18241, 18247, 18303, 18357, 18454, and 18466.)

The proviso in paragraph 697 contains special provisions and limitations concerning residents of the United States returning from abroad. The word "residents," as used in this proviso, is held by the Department to include all persons leaving the United States and making a journey abroad, and, during their absence, having no fixed place of abode. Persons who have been abroad two years or more, and who have had during that time a fixed place of abode for one year or more, will be considered as nonresidents within the meaning of this law. (T. D. 18333 and 18391.)

In order that passengers may be duly apprised of the requirements of the law, a "notice to passengers," which will contain a copy of paragraph 697 in full and a reference to the provisions of law against undervaluation and against bribery, will be distributed among the passengers. Boarding officers and other officers who assist passengers in filling up their declarations should be instructed to ask them whether they have in their baggage or on their persons any articles purchased abroad or intended for other persons or for sale. Whenever practicable, the bills of purchase covering dutiable articles should be produced by the passenger to the appraising officer.

A false declaration of the value of articles or merchandise other than wearing apparel, articles of personal adornment, toilet articles, and similar personal effects in the baggage of persons arriving in the United States will subject such articles or merchandise to the additional duties provided for in section 7 of the administrative act, as amended by section 32 of the tariff act of July 24, 1897.

In case passengers are dissatisfied with the value placed upon articles brought by them in excess of $100, they should be advised of their right to make application for

reappraisement within two days from time of ascertainment of value by the appraising officers, in order to have the question of value reviewed by a general appraiser.

The following rulings are cited for the information of all concerned:

(1) Bicycles, automobiles, dress patterns, rowboats, ecclesiastical robes, cameras, guns, etc., are not free of duty as personal effects, not being wearing apparel, articles of personal adornment, toilet articles, or similar effects of persons arriving in the United States. (T. D. 18256, 18296, 18303, 18323, 18352, 18363, 19446, and 22088.)

(2) The oath or declaration to be presented to the officer of the customs at the port of arrival may be subscribed to before any notary public, justice of the peace, or officer of the customs empowered to administer oaths. (T. D. 12049, 15632, 17116, 17588, and 18038.)

(3) No invoices are required for personal effects accompanying the passenger. (T. D. 16499 and 17882 and section 4 of the act of June 10, 1890.) Invoices are required for importations of personal effects valued at over $100, not accompanying the passenger. (T. D. 21872.)

(4) Ladies' wearing apparel brought by a man is not free of duty, and vice versa. (T. D. 11272 and 18448.)

(5) Personal effects of domestic origin not accompanying the incoming passenger are nevertheless free of duty, upon their identity as such being established, under paragraph 483 of the tariff act.

(6) No protest is required in the case of personal effects. (Section 1 of the act of March 3, 1875, article 353 of the Customs Regulations of 1892, and T. D. 1983 and 18133.)

(7) Articles purchased abroad by residents of the United States must consist of wearing apparel, articles of personal adornment, toilet articles, or *similar* personal effects, to entitle them to free entry. (T. D. 18241, 18247, 18454, and 18928.)

(8) Each member of a family is entitled to entry free of duty of $100 worth of personal effects purchased abroad. (T. D. 18303.)

(9) The personal effects must be of a character suitable to the station in life of the owner and the season of the year. (T. D. 6317, 16555, and 19365.)

(10) The law is silent as to the length of time a resident of the United States shall stay abroad to be entitled to the privilege conferred by the proviso to paragraph 697, the language being "but no more than one hundred dollars in value of articles purchased abroad by such residents of the United States shall be admitted free of duty upon their return," and no general rule can be laid down for the guidance of customs officers in this respect. Each case must be treated on its merits, and no duty levied on goods of a value of $100 or less purchased abroad by residents of the United States, even though their stay abroad may have been of short duration, unless it shall appear that the resident went abroad for the chief purpose of purchasing articles of wearing apparel at a less price than that at which the articles could be procured in the United States, and that it was not his or her first offense. The character, business, and standing of the person should be considered, and if bona fide travelers and not persons making a business of passing to and fro and bringing in foreign goods ostensibly as purchases under said paragraph, their oaths should be accepted and free entry allowed. (T. D. 11726 and 21042.)

(11) Personal effects purchased abroad by residents of the United States must be in the possession of the owners at the time of arrival in this country to entitle them to free entry. (T. D. 21161.)

(12) As hereinbefore provided, persons who have been abroad two years or more, and who have had during that time a fixed place of abode for one year or more, will be considered as nonresidents within the meaning of the law, and this is construed to mean that although a resident of the United States may have had a fixed place of abode for one year or more while abroad, he does not lose his residence within the meaning of paragraph 697 of the act of July 24, 1897, if he returns to the United States within two years; so that persons who have not acquired a fixed abode abroad, and those who have, if not absent from the United States for a period of two years or more, stand on the same footing. (T. D. 21222.)

(13) Persons going abroad for study and those going abroad for pleasure are subject to the rules governing the importation of personal effects. (T. D. 21222.)

(14) The privilege of free entry of articles purchased abroad by residents of the United States is confined to the articles so purchased during the journey from which the owners are at the time returning. (T. D. 18247.)

(15) Under the act approved February 23, 1887, amending the immediate-transportation act of June 10, 1880, such passenger baggage and effects as appear by the manifest of the importing vessel, or other satisfactory evidence, to be destined for an interior port mentioned in section 7 of the act of 1880, may be forwarded to destination without examination at the port of arrival. (T. D. 6881, 8075, 8109, and 21435.)

(16) Any baggage or personal effects arriving in the United States in transit to any foreign country may be delivered by the parties having it in charge to the collector of the proper district, to be by him retained, without the payment or exaction of any import duty, or to be forwarded by such collector to the collector of the port of departure and to be delivered to such parties on their departure for their foreign destination. (Section 28 of the act of June 10, 1890.)

FUR-SEAL GARMENTS.

Section 9 of the act approved December 29, 1897, prohibiting the killing of fur seals in the waters of the North Pacific Ocean (T. D. 18718) provides as follows:

"That the importation into the United States, by any person whatsoever, of fur-seal skins taken in the waters mentioned in this act, whether raw, dressed, dyed, or *manufactured*, is hereby prohibited, and all such articles imported after this act shall take effect shall not be permitted to be exported, but shall be seized and destroyed by the proper officers of the United States."

In the case of passengers departing from and arriving in the United States with fur-seal garments it is prescribed—

I.

That all garments made in whole or in part of seal skins and taken from this country may be reentered on presentation of a certificate of ownership from the collector of customs at the port of departure, which certificate shall have been obtained by the owner of the garment by offering the garment to the collector for inspection before leaving this country.

II.

Affidavit of owner.

——— ———, being first duly sworn, deposes and says that -he resides at No. ——— street, in the ——— of ———, State of ———, and that prior to the 29th day of December, 1897, deponent was owner of a fur-seal garment described as follows: ——— ———, which was purchased of ——— ———, at ———, on or about ———, 18—.

Deponent further says that -he intends to depart from the United States on or about ———, 190—, embarking at the port of ———per ———, h— destination being ———, and with the present intention to return to the United States on or about ———, 190—, with said fur-seal garment in h— possession for personal use.

——— ———.

Subscribed and sworn to before me this ——— day of ———, 190—.

[L. S.] ——— ———,

———.

This affidavit should be accompanied by a bill of sale, or copy thereof, if obtainable.

III.

Upon presentation to the collector of customs at the port of departure of an affidavit in the form above prescribed, he will issue a certificate of ownership in the following form:

"No. ———. OFFICE OF THE COLLECTOR OF CUSTOMS,
"*Port of* ———, ———, *190*—.

"This is to certify that ——— ———, residing at ———, has submitted for my examination the following-described sealskin articles: ——— ———. [Here describe garment-, giving length, weight, character, value, style of lining, etc.]

"——— intends to leave this country for ———, per ———, on or about ———, 190—, and to take the above-described article-, and return to this country with the same in about ———.

"[10-cent U. S. internal-revenue stamp.]

"This certificate is issued in compliance with Treasury regulations, Department Circular No. 214, dated December 30, 1897.

"[L. S.] ——— ———,
"*Deputy Collector.*"

Certificates as above should be presented to the collector of customs on return of the passenger to the United States (T. D. 18939 and 18955), and may be used at ports other than those at which issued (T. D. 18939). No fee will be exacted on the issuance of such certificates (T. D. 18921). An alphabetical record of such certificates should be kept in the custom-house, showing number, date of issue, name of passenger, name of outgoing vessel, and character of garment.

IV.

In cases of the arrival of residents of the United States returning from abroad with sealskin garments, but without certificates as above, it will be competent for the collector to take evidence, supported by affidavits, as to the date the garments came into the possession of the owner, and unless thoroughly satisfied that they were purchased prior to December 29, 1897, or made from skins taken in waters other than the North Pacific Ocean, or if from those waters, prior to above date, the articles will be taken possession of and sent to the public stores for careful examination and inspection, in accordance with paragraph 5 of the regulations of December 30, 1897 (T. D. 18718); and unless proof is produced within one year showing that the articles were not made from fur-seal skins taken in the waters of the North Pacific Ocean after December 29, 1897, the same shall be deemed prohibited, and held subject to the orders of this Department for destruction in accordance with section 9 of the act. (T. D. 18807 and 18886.)

V.

Tourists or immigrants arriving from abroad with sealskin garments must present to the collector an invoice certified by the United States consul showing date of original ownership, in default of which the course laid down in Article IV of these regulations will be pursued.

O. L. SPAULDING, *Assistant Secretary.*

EXHIBIT 12.—(22590—G. A. 4800)—*Herring-box shooks—Produce of Maine forests imported from New Brunswick.*

Certain produce of the forests of the State of Maine upon the St. John River and its tributaries, owned by American citizens, which consists of herring-box shooks, being simply pieces of wood sawed longitudinally and transversely to produce sizes suitable for being made up into boxes, are "otherwise unmanufactured in whole or in part" than by sawing, within the meaning of section 20, tariff act of 1897, and are free of duty under the provisions of said section, such articles having been admitted free of duty under similar previous legislation.

In re Pike (G. A. 4718) followed. Tide Water Oil Company *v.* United States (171 U. S., 210), United States *v.* Hathaway (4 Wall., 404), and United States *v.* Quimby (*ib.*, 406) distinguished.

Before the U. S. General Appraisers at New York, November 2, 1900.

In the matter of the protests, 42792*b*, 43324*b*, 42799*b*, and 43599*b*, of S. B. Hume & Son, and B. M. Pike, against the decision of the collector of customs at Eastport, Me., as to the rate and amount of duties chargeable on certain merchandise, imported per *Brisk*, *Sarah*, *Melrose*, and *D. C. Baker*, and entered July 31, November 4 and 22, 1899, and January 12, 1900.

Opinion by SOMERVILLE, General Appraiser.

The goods consist of herring-box shooks of the same description as those passed on by the Board *in re* Pike (G. A. 4718). The articles were *sawed* in the Province of New Brunswick by American citizens from lumber owned by American citizens which was the produce of the forests of the State of Maine, and are otherwise unmanufactured in whole or in part. Under the instructions of the Secretary of the Treasury by Treasury decision 22356, they were assessed for duty at the rate of 30 per cent ad valorem as packing-box shooks of wood not specially provided for under paragraph 204 of the tariff act of 1897, and are claimed to be free of duty under section 20 of said act, which reads as follows:

"SEC. 20. That the produce of the forests of the State of Maine upon the Saint John River and its tributaries, owned by American citizens and sawed or hewed in the Province of New Brunswick by American citizens, the same being otherwise unmanufactured in whole or in part, which is now admitted into the ports of the United States free of duty, shall continue to be so admitted, under such regulations as the Secretary of the Treasury shall from time to time prescribe."

The record shows that the importers in making entry have complied with the regulations of the Secretary of the Treasury, adopted for the purpose of carrying out the provisions of said section. The samples of these shooks which are in evidence show that they consist simply of pieces of sawed wood, the lumber being sawed also transversely to produce sizes suitable for being made up into boxes. The only question presented is whether the *transverse sawing* of the pieces removes them from the provisions of said section 20. It is manifest from an inspection of the samples that they have not been otherwise manufactured than by being sawed.

It is insisted by the Government that these shooks are manufactured articles, and,

therefore, not free of duty. In support of this contention the decision of the Supreme Court in the case of Tide Water Oil Company *v.* United States (171 U. S., 210) is cited. The question there under consideration was one of drawback, arising under section 3019 of the Revised Statutes, which allows a rebate of duties to importers under certain conditions "on all articles *wholly manufactured*" within the United States "of materials imported" from abroad. The goods were box shooks which had been manufactured in Canada from boards which were planed and cut into the required lengths and widths for making into boxes without further labor than nailing them together. It was held by the court accordingly that the planing and cutting of the boards in Canada was a partial manufacture in that country, and, therefore, that the completed boxes when put together in the United States by the process of nailing were not wholly manufactured in this country. The decision of the court clearly embraces no other proposition than this.

The case of the United States *v.* Hathaway (4 Wall., 404) was also cited in support of the Government's contention. The decision of the court in that case construed the reciprocity treaty of 1854 between the United States and Great Britain, by which "timber and lumber of all kinds, round, hewed, and sawed, unmanufactured in whole or in part," were held to be admitted free of duty. The articles under consideration were staves for pipes, hogsheads, and other casks, and were the growth and produce of Canada, imported into the United States. The evidence showed that the articles were not round, hewed, or sawed, but *split* timber. It was observed by Mr. Justice Nelson, in delivering the opinion of the court, as follows:

"The treaty admits free of duty 'timber and lumber of all kinds,' with certain specified limitations—'round, hewed, and sawed'—which limitations, as respects this branch of the clause, are determined either by the form or by the work bestowed on the article. The timber or lumber must be round, hewed, or sawed; if neither, then the article is not brought within the description, and if otherwise brought within it there is still a further limitation—'unmanufactured, in whole or in part.' The article may be round, hewn, or sawed, but if it has undergone the process of manufacture, even in part, it is taken out of the free list."

The articles there under consideration, having been prepared by splitting, and having been reduced to the proper form and size for the manufacture of hogsheads, were held by the court to be manufactured in Canada at least in part, and for this reason were excluded from the operation of the treaty by its very terms.

To the same effect is United States *v.* Quimby (4 Wall., 408), which covered certain split white-ash lumber, the product of Canada, which was to be used in the manufacture of long shovel handles.

It may be admitted that the shooks now under consideration have been partially manufactured, but this has been done *merely by sawing*, not otherwise; and it is precisely this extent of manufacture that is permitted by said section 20, without denial of free entry to the produce of the State of Maine of the kind there described. This construction is borne out by the further phrase used in said section, "which is now admitted into the ports of the United States free of duty," meaning thereby, which had prior to the enactment of this statute been theretofore admitted free of duty into the United States.

The practice of the Treasury Department has been to consider packing-box shooks of precisely this character as falling within the provisions of section 2505 of the act of March 3, 1883, which is entirely analogous to the section under consideration, as stated in our decision *in re* Pike (G. A. 4718), *supra:*

"Section 20 of the tariff act of 1897, under the provisions of which these importations are claimed to be free of duty, is a substantial reproduction of section 2508 of the United States Revised Statutes (1878), which was the law as far back as the year 1866. This provision was carried into the tariff act of 1890 as section 15 of said act. It was repealed by being omitted from the tariff act of August 28, 1894. The temporary suspension of the law which occurred between August 28, 1894, when the tariff act of that year went into operation, and July 24, 1897, the date when the present tariff act went into effect, does not, in our opinion, justify the action of the collector. The enactment of section 20 of the present law was clearly intended by the lawmakers, in our judgment, to revive section 2508 of the Revised Statutes in full force and effect, and to accord free entry to all articles which fell within the scope of its provisions when it was in operation." (T. D. 7942, 8652.)

In Treasury decision 8000, articles of this kind sawed in New Brunswick from products of the forests of Maine were held to be exempt from duty. The following language was used in reply to an inquiry from a customs officer at Boston:

"You are informed that, in the opinion of the Department, the sawing into lengths fit for boxes and the invoicing as boxes does not remove said product of the forests of Maine from the category of 'sawed' and 'unmanufactured' lumber within the

meaning of the special law referred to, it being understood that the sawing is done in New Brunswick by American citizens or at mills owned or leased by them."

In Treasury decision 3790 certain shingles which were the produce of the forests of Maine, on the St. John River, were excluded from free entry solely on the ground that in addition to being sawed they had their sides shaved or planed smooth by knives; and in Treasury decision 14967 certain shingles of similar origin, sawed merely, seem to have been admitted free of duty.

The Board adheres to its former rulings above cited; the protests are sustained and the decision of the collector reversed, with instructions to reliquidate the entries accordingly.

EXHIBIT 13.

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,
Washington, January 10, 1901.

SIR: The Department duly received your letter dated the 8th ultimo, transmitting the application of Mr. Frank Jones for relief from the payment of duties on certain fifteen packages of tea, which were entered for consumption at your port under entry No. 25, on July 17 last, and estimated duty paid thereon in the sum of $60.30.

It appears that while the same remained in bonded warehouse, and before the duties were finally adjusted and permit issued for delivery of the merchandise, the same was totally destroyed by the fire that occurred on July 23 last, resulting in the destruction of said warehouse.

In view of the foregoing and the provisions of section 2984, Revised Statutes, you are hereby authorized to take the necessary steps for refund of the duties involved.

The inclosures of your letter are herewith returned.

Respectfully,

O. L. SPAULDING,
Assistant Secretary.

THE COLLECTOR OF CUSTOMS,
St. Paul, Minn.

EXHIBIT 14.—(22621—G. A. 4812)—*Glass bottles containing merchandise subject to compound rates of duty.*

Where the language of a tariff provision, in its ordinary meaning and grammatical construction, leads to an absurdity, hardship, or injustice, by the exaction of an exorbitant rate of duty, presumably not intended, a literal interpretation is to be avoided if a more reasonable result may be reached by a judicious modification of the meaning of the words in their ordinary sense.

Accordingly it is held that the provision in paragraph 99, tariff act 1897, that glass bottles which "contain merchandise subject * * * to a rate of duty based in whole or in part upon the value thereof * * * shall be dutiable at the rate applicable to their contents," is not to be construed as meaning that the bottles shall be dutiable at the compound rates applied to their contents, but only *at the ad valorem rate* to which the contents are liable, subject, however, to the proviso in said paragraph 99 "that none of the above articles shall pay a less rate of duty than forty per centum ad valorem."

Before the U. S. General Appraisers at New York, November 19, 1900.

In the matter of the protests, 27052 *f*–9946, 34689 *b*–445, and 34985 *b*–462, of Meyer & Lange, Geo. Kebers, and Julius Wegner, against the decision of the collectors of customs at New York, N. Y., and Baltimore, Md., as to the rate and amount of duties chargeable on certain merchandise, imported per *Majestic* and *Massachusetts*, and entered July 28, 1897; *Andalusia*, August 7, 1897; *Paris*, September 16, 1897; and *Munchen*, October 20, 1897.

Opinion by SOMERVILLE, General Appraiser.

The importations in question were made, respectively, at the ports of Baltimore and at New York, and consist of glass bottles containing merchandise subject to compound rates of duty. The questions raised by the protests involve the construction of the parenthetical portion of paragraph 99 of the present tariff act of 1897. So much of that paragraph as is pertinent to the questions to be considered reads as follows:

"99. * * * Glass bottles, * * * filled or unfilled, not otherwise specially provided for, and whether their contents be dutiable or free (*except such as contain merchandise subject to an ad valorem rate of duty, or to a rate of duty based in whole or in part upon the value thereof, which shall be dutiable at the rate applicable to their contents*), shall pay duty as follows: If holding more than one pint, one cent per pound; if holding not more than one pint and not less than one-fourth of a pint, one and one-half

cents per pound; if holding less than one-fourth of a pint, fifty cents per gross: *Provided*, That none of the above articles shall pay a less rate of duty than forty per centum ad valorem."

The bottles involved in the two importations at Baltimore (protests 34689 *b* and 34985 *b*) contain fruits preserved in their own juices, and alcoholic perfumery, which articles are dutiable, respectively, at 1 cent per pound and 35 per cent ad valorem under paragragh 263, and 60 cents per pound and 45 per cent ad valorem under paragraph 2, and the collector exacted the same duty on the bottles as on their contents. The protestants claim alternatively: (1) That the bottles are dutiable only at the ad valorem rates applicable to their contents, namely, 35 and 45 per cent, respectively; (2) that they are dutiable at 40 per cent ad valorem under the proviso of paragraph 99; and (3) that they are dutiable according to capacity, as prescribed in the body of said paragraph, at 1 cent per pound, 1½ cents per pound, or 50 cents per gross.

The bottles involved in the importation at New York (protest 27052*f*) contain fruits preserved in their own juices, etc., which are dutiable at 1 cent per pound and 35 per cent ad valorem under said paragraph 263. The collector considered these bottles as not coming within the meaning of the parenthetical portion of paragraph 99 and applied the rate of 40 per cent ad valorem, as prescribed in the proviso at the end of the paragraph. The protestants in this case made but one claim, which is that the bottles "are properly dutiable at only the ad valorem rate applicable to their contents, to wit, 35 per cent ad valorem."

The parenthetical clause in paragraph 99 is reasonably susceptible of two constructions so far as it relates to bottles containing goods subject to compound rates, namely:

(1) That the bottles shall be dutiable at both the ad valorem and specific rates mentioned.

(2) That the bottles shall be dutiable at the ad valorem rate, provided that this shall not be less than 40 per cent ad valorem. It will be noted that the phrase used is "at *the rate*," not "rates," applicable to their contents.

The first construction suggested would seem to lead to great hardship and injustice, in some cases making glass bottles dutiable at as much as $1.50 or $2 per pound. For example, paragraph 21 of said tariff act levies on fruit ethers or essences a duty of $2 per pound, with the proviso that none of such articles shall pay a duty less than 25 per cent ad valorem; and paragraph 211 provides a duty on saccharin of $1.50 per pound and 10 per cent ad valorem. In the case of protest 34985*b*, now before us, the duty of 60 cents per pound and 45 per cent ad valorem applied to the bottles equivalents 12.15 per cent of their dutiable value; and the duty of 1 cent per pound and 35 per cent ad valorem levied on the bottles covered by protest 34689*b* is equal to an ad valorem rate of 83.75 per cent.

It would, moreover, be entirely impracticable to apply to imported bottles the following phrases which we quote, if literally interpreted in tariff administration. Said paragraph 263, enumerating comfits, sweetmeats, fruits preserved in sugar, and other articles, requires that if they contain over 10 per cent of alcohol and are not specially provided for, there shall be assessed a duty of 35 per cent ad valorem, and "in addition two dollars and fifty cents *per gallon* on alcohol contained therein in excess of ten per centum." And paragraph 53 contains this provision: "Spirit varnishes, one dollar and thirty-two cents *per gallon* and thirty-five per centum ad valorem." It needs no argument to show that it would be impossible to apply the gallon rates of duty levied on the contents in these and similar paragraphs of the tariff to the containers of the merchandise when they happen to be glass bottles. In all of these cases the rate of duty is unquestionably "based in whole or in part upon the value" of the merchandise, under the principle settled by the Supreme Court in Hoeninghaus *v.* United States (172 U. S., 622; 19 Sup. Ct. Rep., 305).

It was this view of these various provisions of the tariff act that induced the Treasury Department to repudiate the literal construction of said paragraph 99, as shown in a letter of instructions (T. D. 19018) to the collector of customs at the port of San Francisco.

It was said by the Supreme Court, in Knowlton *v.* Moore (178 U. S., 41; 20 Sup. Ct. Rep., 747, 761):

"We are * * * bound to give heed to the rule that, where a particular construction of a statute will occasion great inconvenience or produce inequality and injustice, that view is to be avoided if another and more reasonable interpretation is present in the statute."

The following rule, stated in Endlich on The Interpretation of Statutes (sec. 295), illustrates the true intent often to be found in a legislative act by a legitimate modification of its literal words, and is fully supported by the authorities:

"Where the language of a statute, in its ordinary meaning and grammatical con-

struction, leads to a manifest contradiction of the apparent purpose of the enactment, or to some inconvenience or absurdity, hardship, or injustice, presumably not intended, a construction may be put upon it which modifies the meaning of the words, and even the structure of the sentence. This is done sometimes by giving an unusual meaning to particular words; sometimes by altering their collocation, or by rejecting them altogether, or by interpolating other words; under the influence, no doubt, of an irresistible conviction that the legislature could not possibly have intended what its words signify, and that the modifications thus made are mere corrections of careless language, and really give the true intention."

It is a general rule that specific duties on goods make usual coverings of imported merchandise free, unless these coverings are especially made dutiable in some particular clause of the tariff act (Leggett *v.* United States, 66 Fed. Rep., 300; 13 C. C. A., 448). So, the general policy of the existing law, as shown by section 19 of the customs administrative act of 1890, is to make usual coverings containing simply ad valorem goods dutiable at the same rate as their contents; also, when the goods are subject to compound rates, to make the coverings dutiable at only the ad valorem rate applicable to the contents. Congress is presumed to have been familiar with these just and useful provisions, which add so much to the convenience and fairness of customs administration. In fact they have frequently been the subject of deliberation by and elaborate reports from the Committee of Ways and Means of the House of Representatives and the Finance Committee of the Senate, preliminary to the enactment of our tariff laws.

We are disposed, therefore, to adopt the rule, which in our judgment may be evolved from a reasonable construction of said paragraph 99, that, where merchandise is imported in bottles of the kind therein described and is subject to both a specific and an ad valorem duty, the bottles shall be dutiable at merely *the ad valorem rate levied on such goods*, the duty, however, to be in no case less than 40 per cent ad valorem, as indicated by the proviso of said paragraph 99, and as held by the Board *in re* Vignier (G. A. 4055). The purpose of this proviso was manifestly to afford protection to the glass-bottle industries of this country against the competition of foreign manufacturers of similar goods, and the construction which we have given the paragraph to which it is attached would seem to accomplish this legislative intent in a reasonable and equitable manner.

Applying the rule of construction above stated, we hold that the bottles involved in protest 34689 *b*, which contain fruits preserved in their own juices, are dutiable at 40 per cent ad valorem under said proviso to paragraph 99, and not at 1 cent per pound and 35 per cent ad valorem as assessed; and that the bottles covered by protest 34985 *b*, which contain alcoholic perfumery, are dutiable at 45 per cent ad valorem and not at 60 cents per pound and 45 per cent ad valorem as assessed. These two protests are to this extent sustained; and the decision of the collector at the port of Baltimore is reversed, with instructions to reliquidate the entries accordingly.

We hold also as to the bottles covered by the remaining protest (27052-*f*), which contain goods described in paragraph 263, that they are dutiable at the rate of 40 per cent ad valorem under the proviso of paragraph 99 as assessed, and not, as claimed by the protestants, at 35 per cent, the ad valorem rate applicable to their contents. The protest is accordingly overruled and the decision of the collector at the port of New York affirmed.

EXHIBIT 15.—(22303—G. A., 4718)—*Herring-box shooks—Produce of Maine forests imported from New Brunswick.*

Section 20 of the tariff act which went into effect July 24, 1897, admitting to free entry certain produce of Maine forests upon the St. John River, sawed or hewed in New Brunswick by American citizens, "which is now admitted into the ports of the United States free of duty," revives section 2508 of the Revised Statutes, a substantially similar provision, in full force and effect and accords free entry to all articles which fell within the scope of its terms when it was in operation.

Herring-box shooks of a character within the language of said section 20 are entitled to free entry thereunder, notwithstanding such merchandise was dutiable under the tariff act of August 28, 1894.

Before the U. S. General Appraisers at New York, June 14, 1900.

In the matter of the protests, 42476 *b*, 42477 *b*, and 44074 *b*, of B. M. Pike *et al.* against the decision of the collector of customs at Eastport, Me., as to the rate and amount of duties chargeable on certain merchandise, imported per *Sarah*, *Daniel C. Baker*, and *Edith T.*, and entered October 20 and 30, 1899, and February 9, 1900.

Opinion by SOMERVILLE, General Appraiser.

The importations covered by these protests consist of herring-box shooks, which were sawed in the Province of New Brunswick by American citizens from lumber

owned by American citizens, which was the produce of the forests of the State of Maine, the articles in question being otherwise unmanufactured in whole or in part. They were assessed for duty at 30 per cent ad valorem, under paragraph 204 of the tariff act of 1897, which enumerates, among other things, "packing-box shooks of wood, not especially provided for" in said act. The goods are claimed to be free of duty under section 20 of said act, which reads as follows:

"SEC. 20. That the produce of the forests of the State of Maine upon the Saint John River and its tributaries, owned by American citizens and sawed or hewed in the Province of New Brunswick by American citizens, the same being otherwise unmanufactured in whole or in part, which is now admitted into the ports of the United States free of duty, shall continue to be so admitted, under such regulations as the Secretary of the Treasury shall from time to time prescribe."

It appears from the record and the report of the collector that the importers, in making their entry, complied with the regulations of the Secretary of the Treasury as set out in article 338, Customs Regulations of 1892.

The collector seems to have based his decision, denying free entry to the goods, upon the following fact:

"This section (20) [as stated in his report], while providing for the free entry of the produce of the forests of the State of Maine upon the St. John River, when sawed in New Brunswick, also contains the clause, 'which is now admitted into the ports of the United States free of duty, shall continue to be so admitted.' At the time the tariff act of July, 1897, went into effect box shooks sawed in New Brunswick from the produce of the Maine forests were dutiable. (G. A., 2872.)"

Section 20 of the tariff act of 1897, under the provisions of which these importations are claimed to be free of duty, is a substantial reproduction of section 2508 of the United States Revised Statutes (1878), which was the law as far back as the year 1866. This provision was carried into the tariff act of 1890 as section 15 of said act. It was repealed by being omitted from the tariff act of August 28, 1894. The temporary suspension of the law which occurred between August 28, 1894, when the tariff act of that year went into operation, and July 24, 1897, the date when the present tariff act went into effect, does not, in our opinion, justify the action of the collector. The enactment of section 20 of the present law was clearly intended by the lawmakers, in our judgment, to revive section 2508 of the Revised Statutes in full force and effect, and to accord free entry to all articles which fell within the scope of its provisions when it was in operation. (T. D. 8652, 7942.)

Each of the protests claiming the goods to be free of duty under said section 20 is sustained, and the collector's decision reversed, with instructions to reliquidate the entries accordingly.

EXHIBIT 16.—(22840—G. A. 4873)—*Manufactures of agate—Clock jewels.*

1. Cylindrical-shaped articles about a quarter of an inch long and under a sixteenth of an inch in diameter, composed of agate of a dull red color, cut square at the ends and polished throughout, and which are expressly designed for use as bearing jewels in what are known as "French clocks," are dutiable at 10 per cent ad valorem under the provision in paragraph 191, act of July 24, 1897, for jewels for use in the manufacture of clocks.
2. Compass jewels, somewhat less than a sixteenth of an inch in length and diameter, composed, respectively, of white and yellow agate, cut concave or cup shaped at the ends and having a small hole partly drilled through at one end, and which are expressly designed for use as bearings for the lower staff of compasses, are dutiable at 50 per cent ad valorem under the provision for manufactures of agate in paragraph 115 of said act, and not at 10 per cent ad valorem as watch or clock jewels, nor as precious stones cut but not set, under paragraphs 191 and 435 of said act.

Before the U. S. General Appraisers at New York, February 21, 1901.

In the matter of the protest, 45154 *b*-14805, of J. H. Purdy & Co., against the decision of the collector of customs at Chicago, Ill., as to the rate and amount of duties chargeable on certain merchandise, imported per *L'Aquitaine*, and entered December 27, 1900.

Opinion by TICHENOR, General Appraiser.

We find—

1. That the articles which are described in the invoice as "agate pallet stones for French clocks" are of cylindrical shape, about a quarter of an inch long and less than one-sixteenth of an inch in diameter, composed of the cornelian species of agate, of a dull red color, cut square at the ends and polished throughout, and are expressly designed for use as bearing jewels in what are known as "French clocks."

2. That the articles which are described in the invoice as "agate compass jewels" are white and yellowish forms of agate somewhat less than a sixteenth of an inch in length and diameter, are concave or cup shaped at the ends, have a small hole partly

drilled through at one end, and are shaped somewhat like an hourglass. They are designed expressly for use as bearings for the lower staff of compasses, and are not intended, nor are they suitable, for use as jewels in the manufacture of watches or clocks.

Following our findings of fact and the doctrine of G. A. 4174, G. A. 4798, and other decisions of the Board, we hold: (1) That the goods described in our first finding of fact are dutiable, as claimed, at 10 per cent ad valorem under the provision in paragraph 191, act of July 24, 1897, for "all jewels for use in the manufacture of watches or clocks," and to that extent sustain the protest, reversing the decision of the collector in the assessment of duty thereon at 40 per cent ad valorem under the provision for "clocks and parts thereof" in said paragraph and act; and (2) that the articles covered by our second finding of fact are dutiable at 50 per cent ad valorem, as assessed, under the provision for "manufactures of agate" in paragraph 115 of said act, and overrule the protest which claims that they are dutiable at 10 per cent ad valorem as jewels for use in the manufacture of watches or clocks under paragraph 191, or as precious stones cut but not set, under paragraph 435 of said act.

EXHIBIT 17.—(22847.)—*Refund of duties on merchandise destroyed by fire while in customs custody.*

The word "custody," as applied to merchandise "not in bond" in section 2984, Revised Statutes, which is construed to mean actual custody, implies the right to exercise restraint, and this right exists when there remains something to be done, in respect of the merchandise, either by the owner or by the customs officers in the discharge of their lawful duties before the importer can dispose of the goods at his pleasure.

Conditions not evidenced by the language of a delivery permit may be annexed to such permit by matters resting in parol, or in custom, or by the terms of statutory enactments and Treasury Department regulations.

Section 2984, Revised Statutes, is in the nature of a remedial statute, and should therefore be construed liberally.

Importers should be allowed a reasonable time within which to obtain possession of their goods with proper regard to the exercise of due diligence on their part. What is a reasonable time and what constitutes due diligence are questions to be decided according to the facts in each case presented for determination.

Where certain acts were required to be performed subsequent to the lodgment of the delivery permits before the importers could remove the goods from the dock prior to a fire that resulted in the destruction thereof, no receipts having passed as acknowledgments of delivery, *held* that complete delivery to the importers was not made at the moment of time when the permits were lodged with the inspectors in charge, and it being shown that the merchandise was in actual customs custody at the time of the casualty, the importers are entitled to a refund of the duties paid thereon.

[In the matter of the applications of George Borgfeldt & Co. for refund of the duties paid on certain merchandise imported per *Kaiser Wilhelm der Grosse* and *Bremen*, and destroyed by fire June 30, 1900.]

TREASURY DEPARTMENT, *March 1, 1901.*

SIR: Referring to your letter dated January 7, 1901, submitting reports of the inspectors in the matter of the damage to or loss of the merchandise imported per the steamships *Kaiser Wilhelm der Grosse*, *Main*, and *Bremen*, as a result of the conflagration which occurred on the docks on which the goods were unladen on June 30, 1900, I have to state that on motion or petition of counsel for the importers, Messrs. Curie, Smith & Maxwell, and in view of the additional facts elicited, the case of George Borgfeldt & Co. has been reopened and reconsideration given to their applications for relief from the payment of duties on certain merchandise therein described and destroyed as a result of said conflagation.

On June 27, 1900, the applicants imported into the port of New York in the steamship *Bremen* 72 cases of merchandise bearing various marks and numbers, as shown by the report of the inspectors, which were duly entered under entry No. 106718, and the duties paid thereon. The unlading of the goods from the importing vessel commenced on June 28, and all of the permitted cases were not ready for delivery until 2 p. m of the 30th. The permit for delivery to the importers was issued on the 28th and lodged with the inspector in charge on the 29th. At about 4 p. m on Saturday, the 30th, a fire, which proved to be a disastrous conflagation, occurred on the North German Lloyd Steamship Company's docks or piers in Hoboken, upon which the merchandise was unladen, resulting in the total destruction of the goods, including 16 cases which had been ordered to the public stores for examination.

The inspectors state:

"The above [referring to the public store cases] sixteen cases were held for public store; the remainder (56 cases) were all ready for delivery by 2 p. m. June 30."

On June 26, 1900, the applicants also imported in the steamship *Kaiser Wilhelm der Grosse* 15 cases of merchandise, which were regularly entered under entry No. 106154, and the duties paid thereon. The unlading of the goods commenced on

June 27, and ended on the morning of the 29th. On the same day the delivery permit was lodged with the inspector in charge, having been issued on the 28th. It appears from the report of the inspectors that 13 of said cases were likewise destroyed by said fire, including one case which had been ordered to the public store.

In this connection it should be noted that counsel for the importers state that 3 cases had previously been sent to the public store and subsequently delivered to the importers, and that the number of cases destroyed was *twelve*, including the other one public store case above referred to.

In previously passing upon the applications in this case the Department held that where any portion of the goods for which permits had been issued and lodged with the inspectors in charge for the delivery of the goods, so that the importers were at liberty to remove the merchandise prior to the casualty, relief should be denied. Therefore, the claim of the importers as to the permitted cases was disallowed.

The method of procedure, which it appears is the usual practice in similar cases, obtaining on the aforesaid piers in the delivery of the merchandise, is described as follows: After the delivery permit has been issued it is brought to the dock by a representative of the importer or his customs broker and delivered to the inspector in charge. When each drayman or lighterman calls for goods he presents an order to the dock delivery clerk, and as the goods are loaded the tallyman assigned by the steamship company for the purpose checks the packages by marks and numbers on a slip bearing the name of the vessel and the number of the dray or truck or the name of the lighter, as the case may be, which is handed to said delivery clerk, who obtains a receipt accordingly. This tally slip, or a duplicate thereof, is then brought to the inspector in charge, who compares it and checks off the cases with the record in his cargo or discharging book, and if no disagreement or discrepancy is found the said slip is marked "O. K." and signed by the inspector, whereupon the dock delivery clerk makes final delivery; but before the drayman leaves the dock the cases on the dray or truck are scrutinized and compared by the gateman with a duplicate slip furnished him for that purpose.

The above-described final checking by the inspector is to prevent the delivery of "unpermitted" merchandise; goods which by law are required to be weighed, gauged, or measured and which have not been subjected to that requirement; goods ordered to public store, and goods subject to wharf examination which have not undergone such examination.

It appears that an unusually large quantity of goods was unladen on said pier as a result of two different vessels arriving on consecutive days and discharging their cargoes at the same dock.

The question presented is whether or not the merchandise was "in the custody of the officers of the customs" at the time of said casualty, so as to entitle the importers to a refund of the duties paid thereon.

Section 2984 of the Revised Statutes provides:

"The Secretary of the Treasury is hereby authorized, upon production of satisfactory proof to him of the actual injury or destruction, in whole or in part, of any merchandise, by accidental fire, or other casualty, while the same remained in the custody of the officers of the customs in any public or private warehouse under bond, or in the appraisers' stores undergoing appraisal, in pursuance of law or regulations of the Treasury Department, or while in transportation under bond from the port of entry to any other port in the United States, or while in the custody of the officers of the customs and not in bond, or while within the limits of any port of entry, and before the same have been landed under the supervision of the officers of the customs, to abate or refund, as the case may be, out of any moneys in the Treasury not otherwise appropriated, the amount of impost duties paid or accruing thereupon; and likewise to cancel any warehouse bond or bonds, or enter satisfaction thereon in whole or in part as the case may be."

That section is substantially a reenactment of section 8 of the act of March 28, 1854, and of section 13 of the act of March 3, 1865 (10 U. S. Stat. L., 273; 13 *ibid.*, 495). The former provided for relief in the case of merchandise destroyed by casualty while in warehouse or in course of transportation under bond, or in the appraisers' stores, which provision was extended by the latter act to goods in the custody of officers of the customs and not in bond, or while within the limits of any port of entry, before the same have been landed.

Prior to the enactment of those statutes it was the practice of Congress to afford relief in similar cases by special acts. Reference is here made to the acts of February 19, 1803, and July 7, 1838 (2 U. S. Stat. L., 201; 5 *ibid.*, 84), which provide for relief from the payment of duties on certain goods destroyed by a conflagration at Portsmouth, N. H., and certain merchandise similarly destroyed at the port of New York on December 16 and 17, 1835.

Other provisions of the Revised Statutes deemed pertinent to the question are as follows:

"SEC. 2870. All permits shall specify, as particularly as may be, the merchandise to be delivered, namely, the number and description of the packages, whether trunk, bale, chest, box, case, pipe, hogshead, barrel, keg, or any other packages whatever, with the mark and number of each package, and, as far as circumstances will admit, the contents thereof, together with the names of the vessel and master, in which and the place from whence they were imported; and no merchandise shall be delivered by any inspector or other officer of the customs that does not fully agree with the description thereof in such permit."

Section 2875 requires inspectors assigned to the discharge of vessels by collectors of customs—

"To examine the cargo or contents of such vessel, and to superintend the delivery thereof, or of so much thereof as shall be delivered within the United States, and to perform such other duties, according to law, as they shall be directed by the collector or surveyor to perform for the better securing the collection of the duties."

Section 2877 provides that—

"The inspector shall attend to the delivery of the cargo under his care, at all times when the unlading or delivery of merchandise is lawful, * * * for which purpose he shall constantly attend and remain on board the vessel, the deliveries from which he is to superintend, or at any other station where his inspection is necessary."

Under the law and articles 1633, 1645, and 1646, Customs Regulations, 1899, inspectors are, therefore, required to exercise *superintendence* or *control* over the unlading, or storing, or *delivery* of goods so as to prevent loss to the revenue through failure to secure any lawful duties. For this purpose they are required to check out the cargo by marks and numbers, comparing the same with the manifest, and to enter in a book known as the discharging book a record of all permits or orders for the delivery of merchandise, together with the names of the persons to whom the permits or orders are granted; the entry or bond number as indicated in the permit; the marks, numbers, and descriptions of the cases or packages ordered to be and actually unladen, and other particulars specified in the permits or orders. For all packages *a receipt* is required, and after the discharge of the vessel the inspectors render a return, accompanied by such *receipts* or acknowledgments of delivery as vouchers, and all packages "not agreeing with permit" must be noted.

It appears from the special regulations of the surveyor's office for the guidance of inspectors that if there is any disagreement between the marks, numbers, or description of packages landed from the vessel and the marks, numbers, or description contained in the permit, the inspector, if he is satisfied of the identity of the merchandise, is instructed, if practicable, to retain the goods in his possession until the importer has had an opportunity to have the permit corrected or an indorsement is made thereon to "land as found," and if the permit is not returned to the inspector within a reasonable time, the goods are sent to the public store under "general order." The importer, however, is only permitted to withdraw the permit for correction upon an order first obtained from the collector or deputy collector, which, upon delivery of the permit to the importer for such purpose, is held by the inspector as a voucher for the permit.

In connection with the foregoing, it is worthy of remark that merchandise is only permitted to remain upon the wharf not to exceed forty-eight hours from final discharge of the importing vessel upon application of the master, owner, or agent of such vessel, when belonging to a regularly established steamship line, on the form prescribed for such purpose, in which case a bond of indemnity may be required by the collector, in accordance with article 126, Customs Regulations, 1899.

The Department held in a letter dated August 15, 1873 (T. D. 1653), that—

"Under article 116 of Part V, Revised Regulations, as amended by Department's instructions of December 10, 1870 (Synopsis 767), merchandise in bonded warehouse, on which duties have been paid, and a permit for delivery issued, is, until actually delivered from warehouse, considered as still being in the custody of the officers of the customs, so as to entitle it to the benefit of the provision of section 8, act of March 28, 1854, as extended by section 13, act of March 3, 1865."

In the matter of the claims presented by P. W. Cullinan for refund of duties paid on certain lumber destroyed by fire (T. D. 5507, dated January 2, 1883), the Department held, denying said claims, as follows:

"The legal test is: Did the lumber remain in the *custody* of the customs officers (section 2984, Revised Statutes)?

"The word *custody*, as here used, has a sense of *restraint*—that is, the goods are in the custody of the officers when they are restrained by them from the use or control of the owners, and, being thus restrained, are also under the care and watchful-

ness and protection of the officers. They are restrained because the Government has still a concern in them, and it cares for, watches, and protects them to further its own interest as well as to save that of the owner. But the care, watchfulness, and protection are consequent upon the restraint, and upon the right to exercise restraint; and when the right to exercise restraint ceases, the Government has no further duty of care, and no further concern to use care, and hence the official custody then ceases.

"The right to exercise restraint exists only when there is something yet to be done by the owner before he may dispose of the goods at his pleasure, and put them into the channels of business and commerce for consumption."

While the facts are not set out in the above case *in extenso*, it should be added that "the right to exercise restraint" exists also where there is something yet to be done by customs officers in the performance of their duties, under the law and the regulations, before importers can obtain possession or dispose of their goods at their pleasure. It follows that when some act is required to be performed by the customs officers subsequent to the time of lodgment of the delivery permit a condition is necessarily annexed to such permit.

As was said by General Appraiser De Vries, in delivering the opinion of the Board in the matter of the protests of the Puget Sound Reduction Company against the decision of the collector of customs at Port Townsend, Wash. (T. D. 22618—G. A. 4809):

"While the conditions affecting a permit of delivery may rest in parol, or even in custom, as in the Goodsell case, *supra*, or be evidenced by the language of the permit itself, it seems clear and uncontrovertible that the terms of all statutory enactments and duly promulgated regulations of the Treasury Department affecting such permits become *per se* such conditions and of controlling authority. This proposition is self-evident, for these laws and regulations being grants of authority to the officers, they are at once the measure and the limit of their powers in respect to the subject-matter thereof."

In adopting measures to prevent the removal of "unpermitted" cases, or cases not included in the permit, and thus for the better securing the collection of the duties, the discharging inspectors, as hereinbefore appears, are required to perform certain acts, and no actual delivery of the goods is permitted until those acts are performed. Therefore the Government cares for, watches, and protects them "to further its own interest." Although the cases may be loaded on the dray and ready for instant removal, it is manifest that draymen can not proceed until the cases or packages so loaded have been checked by the inspector and his consent given for their removal by inscribing the letters "O. K." and signing his name to the list of packages handed to him for comparison with the permit or discharging book.

Manifestly, then, the security of merchandise in aid of the collection of the revenue is of as much concern to the Government as the protection of goods is to importers, and customs officers are, therefore, required to expedite the delivery of packages ordered to the public stores. But, as argued by counsel for the petitioners—

"It is true the Government has allowed a refund on those public store packages, but with what justice or fairness can it exact of the importers a diligence which had not been displayed by its own officers."

Section 2984 of the Revised Statutes was enacted for the express purpose of relieving importers from the hardship or injustice of being compelled to pay duties on merchandise wholly or partly destroyed while in customs custody, and which, therefore, could by no possibility go into consumption in the United States. The word "custody" as used in the statute should be received in its ordinary signification To give it a technical meaning would be to give the act a strict construction, and thus to narrow or limit its terms.

The act gives a remedy which was not provided by preexisting law, and it is a well-settled principle of statutory construction that a remedial statute is to be construed liberally, so as to effectuate the intention or purpose of the legislature, or, as the rule is expressed in Endlich on the Interpretation of Statutes (sec. 107)—

"The object of this kind of statutes being to cure a weakness in the old law, to supply an omission, to enforce a right, or to redress a wrong, it is but reasonable to suppose that the legislature intended to do so as effectually, broadly, and completely as the language used, when understood in its most extensive signification, would indicate."

Black on Interpretation of Laws (sec. 117), referring to the rule that everything should be done in advancement of the remedy that can be done consistently with a fair construction of such a statute, although in derogation of the common law, says:

"To this it should be added that a law is equally entitled to be considered a reme-

dial statute whether it remedies a defect of the common law or of the preexisting body of statute law."

It will be observed that in the one case the permit for delivery was issued on June 28 and lodged with the inspector on the 29th, and that the unlading was not completed, or that all of the 56 cases were not ready for delivery, until 2 p. m. of the 30th, about two hours before the aforesaid casualty, while in the other case the delivery permit was likewise issued on the 28th and lodged with the inspector on the following day.

Negligence or failure to exercise due diligence can hardly be imputed to the importers in this case, for at most only one day elapsed between the lodgmeut of the permits and the occurrence of the fire that resulted in the destruction of the goods, and in this connection counsel for the importers state, as having some bearing upon this point, that Saturday after 12 m., the day of the week on which the casualty occurred, is a legal holiday in the city of New York, when business is more or less suspended.

Upon reconsideration, the Department is satisfied that to hold that complete delivery was made to the importers at the moment of time when the permits were lodged with the inspectors, and that the act of presenting or lodging the permits *ipso facto* released or discharged the goods from customs custody, irrespective of the fact that under the law and the regulations something remained to be done by the inspectors in the performance of their duty before the importers' representative or drayman could obtain possession of the goods and remove the same, would be to ignore the real facts in the case. To so hold would be repugnant to the spirit of the statute and defeat the very purpose of the law, inasmuch as the word "custody" as used in the act should be taken to mean actual custody. Such a conclusion would result in manifest injustice to the importer, contrary to the intention of Congress; for example: Where an accidental fire or other casualty contemplated by the law should occur within a few moments of the time of lodgment of the delivery permit with the inspector, in consequence of which the removal of the goods or any part thereof from the dock before the final checking of the cases by the inspector as aforesaid would be an impossibility, to deny relief, when it is conclusively shown by the evidence that the merchandise was actually destroyed, would be palpably unjust to the importer.

In the language of Mr. Justice Woodbury, in the case of Mariott *v.* Brune *et al.* (9 How., 619), refering to the partial loss of merchandise by perils of the sea, or by being thrown overboard to save the ship, or by fire, or piracy, or larceny, or barratry, or a sale and delivery on the voyage, or by natural decay—

"If there be a material loss, it can make no differance to the sufferer or the Government whether it happened by natural or artificial causes. * * * To add to such unfornate losses the burden of a duty on them, imposed afterwards, would be an uncalled-for aggravation, would be adding cruelty to misfortune, and would not be justified by any sound reason or any express provision of law. On the contrary, Congress, in several instances, when the articles imported actually arrived here, and were afterwards destroyed by fire before the packages had been opened and entered into the consumptiom of the country, have refunded or remitted the duties. (2 Stat. L., 201; 5 *ibid.*, 248; 6 *ibid.*, 2.)"

The question decided in that case was that duty could only be charged upon a certain quantity of sugar and molasses which arrived or was actually imported into the port of Baltimore, and not upon the quantity which appeared by the invoice to have been shipped.

All statutes should be construed with due regard to the legislative intent, and with reason and justice. Said section 2984 and the regulations made in pursuance thereof do not contemplate the performance of impossibilities. Wherever possible that construction of a statute should be avoided which would lead to an absurd or inconvenient result, for it is not to be supposed that Congress intended such consequences to ensue from its enactments. As stated in Oates *v.* National Bank (100 U. S., 239)—

"The duty of the court, being satisfied of the intention of the legislature, clearly expressed in a constitutional enactment, is to give effect to that intention, and not to defeat it by adhering too rigidly to the mere letter of the statute or to technical rules of construction."

And in the case of *The Emily* and the *Caroline* (9 Wheat., 381) it was said:

"In construing a statute, penal as well as others, we must look to the object in view, and never adopt an interpretation that will defeat its own purpose, if it will admit of any other reasonable construction.

"By an 'absurdity,' as the term is here used, is meant anything which is so irrational, unnatural, or inconvenient that it can not be supposed to have been within the intention of men of ordinary intelligence and discretion. The presump-

tion against absurd consequences of legislation is therefore no more than the presumption that the legislators are gifted with ordinary good sense. (Black on Interp., *supra*, sec. 48.)"

In view of the foregoing, the Department is of opinion that importers should be allowed a reasonable time within which to obtain possession of their goods, with a proper regard to the exercise of due diligence on their part. What is a reasonable time and what constitutes due diligence on the part of the importer are questions to be decided according to the facts or circumstances arising in each particular case of alleged damage resulting from a casualty, of which exclusive jurisdiction is vested in the Secretary of the Treasury under the law.

It is conclusively shown by the facts in this case that the merchandise in question was in the actual custody of the officers of the customs at the time it was destroyed, and in accordance with the above construction of section 2984, Revised Statutes, you are authorized to take the necessary steps for refund of the duties paid on the packages hereinbefore mentioned, which were destroyed by said casualty and for which permits were issued and lodged with the inspectors in charge of the goods, but no receipts given to the officers by the importers.

Authority is also hereby given for similar relief in those cases arising from the aforesaid casualty which were previously passed upon by the Department, provided the applications for relief are predicated upon the same facts as those involved in this case, and wherever there is any doubt on this point you will return the application to the Department for further consideration.

All prior decisions in conflict with the views herein expressed are modified accordingly.

Respectfully,
(713*k*.)

O. L. SPAULDING,
Assistant Secretary.

COLLECTOR OF CUSTOMS, *New York, N. Y.*

EXHIBIT 18.—(18915—G. A., 4072)—*Discriminating duty under section 22 of the act of July 24, 1897.*

The board of classification of the United States General Appraisers, being charged by law with the duty of *examining and deciding* all cases properly before it, acts judicially, and is not at liberty to affirm *pro forma* a decision of a collector of customs in a doubtful case and cast on the United States courts the sole responsibility of construing an ambiguous statute. It is not only the right, but also the duty, of members of that Board to decide all issues according to their sound judgment and discretion and the rules of legal construction as settled by the courts (Marine *v.* Lyon, 65 Fed. Rep., 992; *in re* Van Blankensteyn, 56 Fed Rep., 475, followed).

Section 22 of the tariff act of July 24, 1897, providing for a discriminating duty on goods imported in vessels not of the United States, and not specially exempted from such duty by treaty or convention, is one of numerous provisions of a similar character which have appeared in the legislation of the United States for more than a century. Although the paramount purpose of such legislation was to foster American commerce, yet an easy evasion of it was possible by first transporting goods into Canada or Mexico, and thence by rail to the United States. Accordingly, *Held* that the discriminating duty imposed by said section 22 applies only to (1) goods produced in countries not contiguous to the United States, and directly imported into the United States in vessels not of the United States, and not exempt from such duty by the provisions of section 4228 of the Revised Statutes, or by treaty; or (2) goods produced in noncontiguous countries and indirectly imported in foreign vessels (not exempted as aforesaid) by being first landed in Canada or Mexico and then imported into the United States by rail for the purpose of evading such duty.

Said section 22 omits from its provisions the words "or any act of Congress," which had appeared in earlier enactments, but on the day the President approved said tariff act of 1897 he also approved an act amending said section 4228, Revised Statutes. Accordingly, *Held* that section 4228 is not repealed by section 22, except to the extent of necessary repugnance, but is in the nature of a proviso to it.

A circular letter issued to collectors by the Secretary of the Treasury admitting British vessels and cargoes into our ports on the same terms as to duties and imposts as American vessels having been acquiesced in for nearly fifty years, must be regarded as tantamount to an Executive proclamation under the provisions of section 4228 of the Revised Statutes.

Before the U. S. General Appraisers at New York, January 27, 1898.

In the matter of the protests, 34319 *b*–16, 34320 *b*–17, 34580 *b*–19, and 34580⅛ *b*–18, of Thos. H. Taylor and McDonald Brothers, respectively, against the decision of the collector of customs at Marquette, Mich., as to the rate and amount of duties chargeable on certain merchandise imported per railroad and entered August 13 and 27 and September 13 and 20, 1897.

Opinion by SOMERVILLE, general appraiser:

The questions raised by these protests involved the construction of section 22 of the tariff act of July 24, 1897, entitled "An act to provide revenue for the Government and to encourage the industries of the United States." The principle involved in the construction of this law is of great magnitude, and affects vast interests relating to both the foreign and internal commerce of this country, and amounting to millions of dollars.

In view of the difficulties and doubts involved, the ends of justice would probably be subserved by following the practice of many other inferior tribunals in analogous cases, viz, to formally affirm the collector's decision assessing the additional and discriminating duty of 10 per cent ad valorem, and cast on the courts the responsibility of settling these questions.

But the law imposes a duty on the members of this Board which we do not feel authorized to evade. The nature of this duty imposed and of the jurisdiction vested by section 14 of the act of June 10, 1890, aptly expressed by the phrase, "which Board *shall examine and decide the case* thus submitted," has been uniformly construed by the courts to confer the exercise of judicial authority, which is defined to be "the official right to hear and determine questions in controversy." (Marine *v.* Lyon, 65 Fed. Rep., C. C. A., 4th Cir., 992; 13 C. C. A., 268; *in re* Van Blankensteyn, 56 Fed. Rep., C. C. A., 2d Cir., 475; 5 C. C. A., 579; 1 Abbott's Law Dic., p. 668.) Their decision is made "final and conclusive" on both the Government and the importer unless appealed from to the United States circuit court within thirty days after rendition. A like jurisdiction in customs cases is conferred on the United States circuit court by section 15 of said act in the words to "hear and determine the questions of law and fact" involved in any decision of a board of classification made under said section 14 and properly taken by appeal to said court; and the two jurisdictions have been held by the Supreme Court to be "coextensive" as to all such questions, other than the ascertainment of the market value of merchandise in cases of mere reappraisement, provided for in section 13. (United States *v.* Passavant, Jan. 3, 1898, 18 Sup. Ct. Rep., 219; United States *v.* Klingenberg, 153 U. S., 93, 102; 14 Sup. Ct. Rep., 790.)

The Board being thus empowered by statute to act judicially as to the questions involved, and its decision being subject to review in a manner expressly defined by law, its members must decide all issues according to their sound judgment and discretion, not arbitrarily, but governed by their own consciences and the legal rules of statutory construction as settled by the courts (*in re* Auffmordt, G. A. 1035).

Section 22 of said tariff act of 1897 reads as follows, the sentences italicized indicating the amendments made to the prior statutes on the same subject, other than a single omission, to which reference will hereafter be made:

"That a discriminating duty of ten per centum ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, or merchandise which shall be imported in vessels not of the United States, *or which, being the production or manufacture of any foreign country not contiguous to the United States, shall come into the United States from such contiguous country;* but this discriminating duty shall not apply to goods, wares, or merchandise which shall be imported in vessels not of the United States entitled at the time of such importation by treaty or convention to be entered in the ports of the United States on payment of the same duties as shall then be payable on goods, wares, and merchandise imported in vessels of the United States, *nor to such foreign products or manufactures as shall be imported from such contiguous countries in the usual course of strictly retail trade.*"

The prior law, as contained in section 14 of the tariff act of 1894, in section 17 of the tariff act of 1890, and section 2502 of the Revised Statutes, reads as follows:

"That a discriminating duty of 10 per centum ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, or merchandise which shall be imported in vessels not of the United States; but this discriminating duty shall not apply to goods, wares, and merchandise which shall be imported in vessels not of the United States, entitled, by treaty or any act of Congress, to be entered in the ports of the United States on payment of the same duties as shall then be paid on goods, wares, and merchandise imported in vessels of the United States."

Provisions of a similar character have appeared in tariff and other Congressional legislation of this country for more than a hundred years.

It is contended by the counsel for the importers that the purpose of section 22 is to render more stringent and certain the policy of prior statutes, which was to encourage the growth of American shipping against destructive competition, and to this end provide an obvious remedy against an easy evasion of the law as it formally existed. In this view, it is said, the discriminating duty provided for could be lawfully assessed only in the following cases:

(1) On goods produced or manufactured in noncontiguous countries (*i. e.*, countries other than Canada or Mexico) and *directly* imported into the United States in vessels not of the United States and not exempted from said duty by the provisions of section 4228 of the Revised Statutes or by treaty stipulations; or,

(2) On goods produced or manufactured in noncontiguous countries and indirectly imported in foreign vessels (not exempt from said duty by the provisions of said

section 4228 of the Revised Statutes or treaty stipulations), by being first landed in Canada or Mexico from such vessels and afterwards imported thence by rail, for the purpose of evading the payment of such discriminating duty.

On the contrary, it was contended by the counsel who argued the Government side of the case that, while the main purpose of this section was to encourage and foster our merchant marine engaged in foreign trade, its language indicates the further purpose of protecting our inland traffic from the undue competition of foreign, and especially Canadian, railways. It is accordingly insisted that said section 22 must be construed to levy the discriminating duty not only on such goods as are admitted by the opposite counsel to be subject to it, as above stated, but also on all goods which, being the production or manufacture of any foreign country other than Canada or Mexico, shall come into the United States from such contiguous countries otherwise than in the usual course of retail trade, and this without regard to the character of the vessels in which such goods may have been originally carried into said contiguous countries.

It may be admitted that the language of this law is reasonably susceptible of either of these antagonistic constructions thus contended for, according as we may, on the one hand, adhere to the *bark* of the letter, or, on the other, liberally interpret the statute in the light of its evolutionary history and of the probable intent of its framers as illustrated in its passage through the two Houses of Congress. This is apparent from the two learned opinions of the Attorney-General, advising the Department as to the proper construction of said section 22, the one dated August 11, 1897, and reported in Synopsis 18427 (Department Circular No. 163), and the other dated September 20, 1897 (Synopsis 18431, Department Circular No. 164). The practice of this Board since its organization has been to regard such opinions of high authority, but necessarily not binding on them as to questions of customs law, the decision of which is imposed on them by the express words of the statute (*In re* Auffmordt, G. A. 1035).

In construing this law we must be governed by the same rules that govern the courts; otherwise we might be charged with the impropriety of making decisions which are only too sure of being reversed on review.

The purpose of all statutory construction is to ascertain the intent of the lawmaker, and, *prima facie*, the literal words of the statute, according to their popular meaning, are to prevail. But it is equally an elementary rule that a thing which is within the strict letter of a statute is not within the statute unless it be also within the meaning of the lawmakers, and the cases are frequent where the reason of a law has been permitted to prevail over its letter. The rule laid down by Lord Coke, and since universally approved, makes it proper to consider: (1) What was the law before the act was passed; (2) what was the mischief or defect for which the law had not provided; (3) what remedy the legislature has appointed; and (4) the reason for the remedy. (Endlich's Interp. Stat., sec. 27, and cases cited.) Says Mr. Justice Brewer, in Rector, etc., of Holy Trinity Church *v.* United States (143 U. S., 457, 12 Sup. Ct. Rep., 511), after stating that "all laws should receive a sensible construction," and that "general terms should be so limited in their application as not to lead to injustice, oppression, or an absurd consequence:"

"Another guide to the meaning of a statute is found in the evil which it is designed to remedy; and for this the court properly looks at contemporaneous events, the situation as it existed, and as it was pressed upon the attention of the legislative body."

Earlier acts relating to the same subject, *in pari materia*, are to be considered, and any change of language is to be construed in the light of the whole legislative system to which they belong. This prior legislation is referred to by the Attorney-General in his last opinion, and was pressed on our attention in the briefs and arguments of the counsel for the importers. It need not be reviewed by us in detail.

The paramount purpose of this legislation, extending back to the earliest history of the Government, is manifest. It was, as we have said, to foster American commerce and protect it against the destructive competition of foreign carrying vessels. To this end, a discriminating duty was imposed on all goods imported into this country in foreign "vessels," except such as might be entitled to exemption on the principle of reciprocity secured by "treaty or any act of Congress," this exemption or suspension to take effect on the issue of the President's proclamation under specified conditions.

This law was defective in a material aspect. It covered only such merchandise as might be directly imported in "vessels not of the United States." The rapid growth of railway transportation in recent years is a matter of history and of common knowledge, especially on the American continent, including the Dominion of Canada, which is a contiguous country. An easy evasion of the old law was thus afforded.

Foreign vessels, not exempted from this discrimination, could import goods indirectly by first carrying them to Canada (or Mexico) and then bringing them thence by railway into the United States. This was an evil which might under existing circumstances operate practically to annul the chief aim, scope, and object of the entire system of legislation as it existed prior to the enactment of section 22.

This seems to be the view of the law as it was pressed upon the attention of Congress when the law in question was enacted. It is true that the views of individual members of Congress in debate, or the motives or reasons which induced them to vote for or against the passage of a law, can not be considered as affording any satisfactory guide to its construction (Aldridge *v.* Williams, 3 How., 9; United States *v.* Union Pacific R. R. Co., 91 U. S., 72). But the report of a Senate or House committee has been held competent to throw light on the intent of Congress in cases where the statute under consideration was reasonably susceptible of two opposite constructions (Trinity Church case, 143 U. S., 457). Of not equal dignity, perhaps, but of great force, it seems to us, should be the explanations officially made by the chairman of a committee when he reports a bill to either House, and presumptively speaks for the entire committee, without contradiction, as to the meaning or intent of doubtful phrases. Bearing on this point, the following proceedings, which occur as officially reported in the Congressional Record, would seem to be pertinent to show the intent of the lawmaking power.

Congressional Record No. 97, page 3177:

[In the Senate.]

"Mr. JONES of Arkansas. What change does that make from the proposition of the Senate and from the present law?

"Mr. ALLISON. It would make no change, except that it applies to foreign countries not contiguous to the United States.

"Mr. JONES of Arkansas. What is the law at present?

"Mr. ALLISON. There is no such exemption now. It is simply to make effective the provision which has been in the law for some time, that this discriminating duty if it shall apply, will not allow goods to come from contiguous countries, thereby escaping the additional duty."

Congressional Record No. 98, page 3183:

[In the House of Representatives.]

"Mr. LIVINGSTON. On page 250 I find a 'discriminating duty of 10 per cent ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, and merchandise that shall be imported in vessels not of the United States.'

"Mr. DINGLEY. That is an old provision, and has been the law for fifty years; yes, a hundred years.

"Mr. LIVINGSTON. May I ask why that has been put in there?

"Mr. DINGLEY. It was simply put in because it was in the early tariff bills, and it has followed on down in every tariff bill ever since, and it is also in the tariff bill of 1894.

"Mr. LIVINGSTON. We have only four or five such vessels doing business, and I do not see the object of this provision.

"Mr. DINGLEY. We have many vessels in the foreign trade. But this discrimination applies only to countries with which we have no commercial treaties. We have commercial treaties with all the commercial nations of the world, with two exceptions, and the vessels from these countries are by treaty entitled to enter our ports and transport our merchandise on precisely the same terms as American vessels; and hence it is inoperative as to them. But if any of our commercial treaties are evaded or avoided by any nation with which these treaties have been entered into, then this provision would become effective.

"Mr. LIVINGSTON. Will Germany or England come under this 10 per cent discriminating duty?

"Mr. DINGLEY. No; because we have commercial treaties with them."

No further explanations than these seem to have been made in either House, nor were the provisions of the section under consideration the subject of any further legislative debate.

Paraphrasing the language of Mr. Justice Brewer in the Trinity Church case (143 U. S., 457; 12 Sup. Ct. Rep., 511): Suppose in the Congress that passed the law some member had offered an amendment to said section 22 which in terms declared that for the protection of the several lines of American railroads connecting the Pacific coast with the Eastern States against competition of the Canadian Pacific Railway

system a discriminating and additional duty of 10 per cent should be levied on all goods produced or manufactured in foreign countries (other than Canada or Mexico) and coming to the United States in wholesale quantities by mere transit through said contiguous countries, irrespective of the character of the vessels in which the goods had been originially transported to such contiguous countries. Can it be supposed that such a law would have received a half score of votes in either House of Congress? The proceedings in the Senate and House, to which we have above referred, repel without doubt an affirmative answer to this question. True, that this is not a conclusive or entirely satisfactory method of reasoning, but it is competent to throw light on the legislative intent in a matter of such vast public moment. It is persuasive rather of a purpose to render more effective the known policy and intent of prior laws than to introduce a new system radically in derogation of them, and seriously injurious to a vast inland commerce of a large section of this country.

Assuming this construction of section 22 to be probably correct, another question arises, upon the decision of which depends the status of merchandise imported in the vessels of Great Britain, and of many other countries which have been heretofore exempted from this discriminating duty for half a century or more, by virtue of Executive proclamations, special statutes of Congress, and international treaties or conventions. Does section 22 repeal section 4228 of the Revised Statutes, which dates back to the act of May 24, 1828, under which many of these exemptions accrued, having been put in force by various proclamations of the President?

Section 14 of the tariff act of 1894, and other cognate sections of prior acts, made the exemption dependent on whether it was recognized "by treaty or *any act of Congress.*" Section 22 makes it dependent on any "treaty or convention," omitting the phrase "any act of Congress."

Section 4228, Revised Statutes, made the imposition or suspension of this discriminating duty dependent on the principle of international reciprocity or "reciprocal exemption," such suspension to take effect from the time of notification given by the President's proclamation. The instances are very numerous where such proclamations have been issued. (U. S. Stat. at Large, index discriminating duties.) In some cases the exemption has been conferred in express terms by statute, as in section 4229, relating to vessels of Prussia and their cargoes, and in others by special treaties or conventions. (Treaties and conventions between the United States and other powers, 1776–1887.) The tariff act of 1897, embracing said section 22, was approved by the President on July 24, 1897. On the same day the President approved an amendment to said section 4228, which reads as follows:

"That section forty-two hundred and twenty-eight of the Revised Statutes is amended by adding to the same the following, to wit: '*Provided*, That the President is authorized to suspend in part the operation of sections forty-two hundred and nineteen and twenty-five hundred and two, so that foreign vessels from a country imposing partial discriminating tonnage duties upon American vessels or partial discriminating import duties upon American merchandise may enjoy in our ports the identical privileges which the same class of American vessels and merchandise may enjoy in said foreign country.'"

We are not advised which of these bills was first approved, and we would feel as much authorized to assume priority in the approval of the one as of the other (Pugh *v.* Robinson, 1. T. R., 116). But we agree with the Attorney-General that this is not important if the two acts can be harmonized by any settled rule of statutory construction. Section 22 is generic in its character, and section 4228, as amended, applies only to a special class of cases requiring the President to act by proclamation after the exercise of a degree of judgment and discretion. The former act repeals the latter, therefore, only to the extent of necessary repugnancy, and not within the limits assigned to the operation of the special act, under the maxim, *generalia specialibus non derogant.* The proximity of time in the consideration and enactment of the two statutes shows that the particular attention of Congress was called to their relations and mutual bearing, and is persuasive of the view that the one was not intended to repeal the other, at least as to discriminating duties suspended by the President's proclamations, within the authority conferred on him by said section 4228, whatever be its effect on such duties directly suspended by act of Congress without the President's intervention. A reasonable construction of the two laws would seem to be that section 4228 of the Revised Statutes should be regarded in the nature of a *proviso* or exception to said section 22, and we so construe it. (Crane *v.* Reeder, 22 Mich., 331; Peyton *v.* Moseley, 3 T. B., Monroe (Ky.), 77; People *v.* Jackson, 30 Cal., 427; Endlich on Inter. Stat., sec. 45; Opinion of Attorney-General, *supra.*)

From the testimony presented and from the record we make the following findings of fact:

(1) That the goods covered by protest No. 34320 *b*, of Thomas H. Taylor, arrived

from Great Britain in the British ship *Lake Superior* at Montreal, Canada, and were brought thence by railroad and imported into the United States at the port of Sault Ste. Marie, Mich.

(2) That the goods covered by protests Nos. 34319 *b*, 34580 *b*, and 34580½ *b*, of McDonald Brothers, were shipped from Hamburg, Germany, to Montreal, Canada, part in the British ships *Carlisle City* and *Boston City* and part in the German ship *Arabia*, and that all were then transported by railroad thence and imported into the United States at the said port of Sault Ste. Marie, Mich.

As to the goods imported in British vessels, it is a matter of public history that since the act of 12 and 13 Victoria, chap. 29 of June 26, 1849, which abolished all discriminations against American vessels and merchandise, British vessels and cargoes have been admitted into our ports on the same terms as to duties, imposts, and charges as American vessels and their cargoes. Public notification of this legal status was given by the Secretary of the Treasury in a circular issued October 15, 1849, and this circular having been acquiesced in for nearly fifty years must be regarded as tantamount to a proclamation of the President. (Woolsey *v.* Chapman, 101 U. S., 755; Wilcox *v.* Jackson, 13 Pet., 498.)

The goods imported into Canada in the vessels of the other nations referred to in our findings of facts above stated, and coming thence into this country, are exempted by special treaties.

In reaching these conclusions we have been largely influenced by the settled principle that the question under consideration being one of doubt, the doubt must be resolved in favor of the importers, "as duties are never imposed on the citizen upon vague or doubtful interpretations." (Hartranft *v.* Wiegmann, 121 U. S., 609, 616, and cases there cited.) This would seem especially just where the duty imposed is a purely discriminating duty, as distinguished from one levied for mere revenue purposes, and its enforcement interferes so largely with both international and interstate commerce.

It follows that the discriminating duty provided for in said section 22 was illegally imposed on all of the importations in question, and the several protests are all sustained, and the collector's decision in each case reversed, with instructions to reliquidate the entries accordingly.

EXHIBIT 19.—(21954)—*Tapioca flour.*

Tapioca flour free of duty under paragraph 730, act of October 1, 1890, for "tapioca, cassava or cassady."—Decision of United States Supreme Court.

TREASURY DEPARTMENT, *January 29, 1900.*

SIR: The Department is in receipt of the opinion of the Supreme Court of the United States, rendered January 22, 1900, in the case of Chew Hing Lung & Co., petitioners, *v.* John H. Wise, collector of customs for the port of San Francisco (No. 36, October term, 1899), wherein it is held that tapioca flour imported under the provisions of the tariff act of October 1, 1890, is free of duty under paragraph 730 of the free list providing for "tapioca, cassava or cassady."

A copy of said opinion is transmitted herewith for your information.

Upon due entry of the mandate from the Supreme Court in this case, you are hereby authorized to forward to this Department the usual certified statement for refund of the duties exacted in excess.

Respectfully,
(8952 *g.*)
COLLECTOR OF CUSTOMS, *San Francisco, Cal.*

O. L. SPAULDING,
Assistant Secretary.

[Supreme Court of the United States. No. 36. October term, 1899. Chew Hing Lung & Co., petitioners, *v.* John H. Wise, collector of customs for the port of San Francisco. On writ of certiorari to the United States circuit court of appeals for the ninth circuit, January 22, 1900.]

Mr. Justice PECKHAM delivered the opinion of the court.

The question in this case, which comes before us on certiorari, is whether certain merchandise imported into this country is entitled to free entry or is subject to duty. The merchandise is claimed to be tapioca, and the question arises under the tariff act of 1890 (26 St., 567).

Paragraph 323 (page 588) of the statute reads as follows:

"323. Starch, including all preparations, from whatever substance produced, fit for use as starch, two cents per pound."

Paragraph 730 (page 610) of the "free list" reads as follows:

"730. Tapioca, cassava or cassady."

The Government claims that the merchandise is a preparation fit for use as starch, and is therefore dutiable at 2 cents per pound under paragraph 323.

The importers contend that the substance imported by them is tapioca, in the form of tapioca flour, which is one of the three forms of tapioca known to commerce, and is therefore entitled to free entry under paragraph 730.

The merchandise was imported in November, 1893, at the port of San Francisco, and the collector of that port imposed a duty of 2 cents per pound upon it. The importers, claiming that it was entitled to free entry, appealed to the Board of General Appraisers, and that board decided that the imported article was free of duty, and judgment to that effect was entered. Upon appeal by the collector to the circuit court of the United States, in the ninth circuit, northern district of California, that court affirmed the decision of the Board (77 Fed. Rep., 734), and the collector then appealed to the circuit court of appeals for the ninth circuit, where the judgment of the circuit court was reversed (48 U. S. App., 517) and the cause remanded with directions to affirm the decision of the collector. Upon application by the importers this court granted a writ of certiorari, it being alleged that there were inconsistent decisions in the circuit courts of appeals on this question.

Upon the trial of the case before the circuit court the parties agreed upon certain facts, and evidence was given in regard to the character of the substance imported and its fitness for use as starch, and the court found that the merchandise, though entered at the custom-house at San Francisco by the importers under various names, such as tapioca, sago, and root flour, is all the same substance, viz, the starch grains contained in and derived from the root botanically known as jatropha manihot. In the West Indies the root is known as cassava or manioc; in Brazil as mandioc; but all these names indicate the same thing, without change of condition or character.

There are two varieties of the root, one of which is very poisonous, and both varieties contain a large proportion of starch. The starchy substance constituting the importations involved in this controversy consists of the starch grains obtained from the manihot root by washing, scraping, and grating, or disintegrating it into pulp which in the poisonous variety is submitted to pressure, so as to separate therefrom the deleterious juices. The starch grains settle and the juice is subsequently decanted, leaving as a deposit a powder, which, after repeated washings with cold water and after being dried, is nearly pure starch and is insoluble in cold water. This is the substance in controversy. If sufficient heat and motion are afterwards applied to this substance, a mechanical change takes place, the grains become fractured and thereby agglutinated. The latter substance is partly soluble in cold water, and is the granulated tapioca known as "pearl" and "flake" tapioca of commerce.

The importations in question are from China, and are made chiefly for the purpose of supplying Chinese laundrymen, who use the flour as a starch and to a slight extent for food purposes. Its use for starch purposes in the laundry is, however, limited to the Chinese, except that in some instances in San Francisco it is so used in their business by white laundrymen by mixing it with wheat or corn starch. Wheat and corn and potato starch are the starches commonly used in the United States. Tapioca flour is also used in the Eastern States by calico printers and carpet manufacturers to thicken colors, and in the manufacture of a substitute for gum arabic and other gums. It is also sometimes used for sizing cotton goods, and in addition as an adulterant in the manufacture of candy and other articles.

Among the white people dealing with the Chinese on the Pacific coast the substance in question is commonly known as "Chinese starch." In the general importing markets of the United States it is commercially known as tapioca flour, and in those markets the term "tapioca" includes that article in three forms, viz, flake tapioca, pearl tapioca, and tapioca flour. The substance in question is not imported into San Francisco by others than Chinese.

The circuit judge also found that the article in question is fit for use as starch in laundry work in the sense that by its use clothes can be starched, but it is not commonly used in such work as starch throughout the United States, and is not known to be so used except on the Pacific coast. Judgment was, therefore, ordered for the importers.

These findings of facts were assumed by the circuit court of appeals, and upon them that court based its judgment, reversing the circuit court and affirming the action of the collector.

Upon these facts we are to determine which paragraph in the tariff act is to govern.

The findings of the courts below, that the substance in question is included in the article of commerce known as tapioca and is tapioca in one of its forms, would entitle it to free entry under paragraph 730, unless some other provision of the act nullifies that language. Paragraph 323 is relied on for that purpose. We think it does not have such effect. That paragraph is general in its nature, and provides for a duty upon starch, including in that name all preparations from whatever substance produced, fit for use as starch. Any preparation, therefore, which is fit for that use would come within that general designation. What is a preparation "fit for use as starch" is another question, but assuming tapioca flour to be thus fit, it would be subject to duty under that paragraph, if there were not another and different provision in the statute relative to that same substance.

When we come to look at the free list in the same statute we find that tapioca is to be admitted free, and the finding of the court is that tapioca flour is one of the three forms of what is commercially known as tapioca, and under that provision the substance involved in this case would be entitled to free admission. Attempting, as is our duty, to give effect to the statute in all its parts, we think the proper construction of these provisions is that under paragraph 323 a duty is laid upon starch, including all preparations, from whatever substance produced, fit for use as starch; and assuming that tapioca flour is, within that general description, fit for such use, yet by virtue of paragraph 730, tapioca is placed on the free list, and the substance tapioca flour, being tapioca in one of its forms, is excepted from the general language of paragraph 323, and is entitled to free entry.

It is so excepted because, although assuming it to be fit for use as starch, it is nevertheless tapioca, and tapioca is in so many words put on the free list. Effect is thus given to the general language of the paragraph concerning starch and all preparations fit for use as such, excepting therefrom the one article specially named in paragraph 730, to which effect is given by allowing the exception.

This construction is in strict accordance with the rule that the designation of an article, *eo nomine*, either for duty or as exempt from duty, must prevail over words of a general description which might otherwise include the article specially designated. (Homer *v.* The Collector, 1 Wall., 486; Reiche *v.* Smythe, 13 *id.*, 162; Movius *v.* Arthur, 95 U. S., 144; Arthur *v.* Lahey, 96 *id.*, 112; Arthur *v.* Rheims, *id.*, 143; Chung Yune *v.* Kelly, 14 Fed. Rep., 639, 643.) The last case involves this particular substance.

It is urged, however, that the provision relating to the free list is that the articles named therein shall be exempt from duty "unless otherwise specially provided for in this act" (page 602, "free list"), and that tapioca flour is otherwise specially provided for in the act by paragraph 323. We can not concur in this view. Tapioca flour is not otherwise specially provided for in paragraph 323. It is not mentioned specially, nor is it named at all in that paragraph, which uses only general language relating to starch and all preparations from whatever substance produced fit for use as starch. If tapioca flour be such a preparation it would be included in that general description if not otherwise exempted. But there is no special provision for tapioca flour, making that substance, in terms, dutiable under that paragraph, while in the free list there is a special designation of tapioca, and tapioca flour is tapioca just as much as either of its other forms, "flake" or "pearl," is tapioca.

It would seem that the language at the beginning of the provision for the free list, that the following articles shall be exempt from duty "unless otherwise specially provided for in this act," strengthened the argument that tapioca flour, being in fact tapioca in one of its well-known forms, was exempt from duty, because in order not to be exempt the article must be otherwise specially made dutiable. It is not so made dutiable, and is therefore by the clear provision of the act made free of duty. Being in truth tapioca and commercially known as such, it does not come under the description of starch, although in great part composed of that substance. The commercial designation of an article is the first and most important thing to be ascertained, and governs in the construction of the tariff law when that article is mentioned, unless there is something else in the law which restrains the operation of this rule. (Arthur *v.* Morrison, 96 U. S., 108; Arthur *v.* Lahey, *id.*, 112; Arthur *v.* Rheims, *id.*, 143; Robertson *v.* Salomon, 130 *id.*, 412; Bogle *v.* Magone, 152 *id.*, 623.)

The case is not within the principle decided in Magone *v.* Heller (150 U. S., 70). There the contest was between a clause of the tariff act of 1883, providing for a duty upon sulphate of potash, *eo nomine*, and a clause exempting from duty "all substances expressly used for manure." It was held that a kind of sulphate of potash, the only common use of which, either by itself or in combination with other materials, was for manure or in the manufacture thereof, was entitled to free entry, and was not subjected to duty as sulphate of potash. Whether the imported article was at the time of importation "expressly used for manure," in the sense defined in the opinion, was held to

be a question of fact, and that the court below erred in denying the collector's request to submit the case to the jury and in directing a verdict for the importer. The term "expressly used for manure," it was said, was equivalent to "used expressly" or "particularly" or "especially" for manure, and if it were found as a fact that the article was so used it was exempt from duty.

If the statute in this case had said that starch was dutiable, including all preparations from whatever substance produced, expressly intended and fit for use as starch, then tapioca flour, if fit and intended for such use, might be dutiable under the paragraph in question and not be exempt as a form of tapioca. But when the language is, fit for use as starch, it is so much more general that it is properly qualified by the subsequent paragraph, which exempts tapioca, and consequently tapioca flour, one of its commercially known forms.

Thus far we have proceeded upon the assumption that tapioca flour was a preparation fit for use as starch, and, therefore, dutiable under paragraph 323, unless excepted therefrom by paragraph 730; but we are of opinion that tapioca flour is not a preparation fit for such use within the meaning of the statute. The substance in question is not commercially known as starch, nor as any preparation fit for use as such. In the markets of the United States it is commercially known as tapioca flour, while the term tapioca includes precisely the same substance. Its use as starch for laundry purposes is limited to the Chinese on the Pacific coast.

It is not imported into San Francisco by any other than Chinese, nor is it manufactured in this country into the article commonly known as starch, nor is it to any extent used as a substitute therefor, although it is chemically a starch, because a large part of it consists of a starchy substance.

Upon the finding and the proofs in this case we are of opinion that this article does not come within paragraph 323. We think the language of that paragraph means any preparation which is so far fit for use as starch as to be commonly used or known as such or as a substitute therefor. This substance does not come within that language as thus construed. The use of the article by the Chinese on the Pacific coast for laundry purposes is so infinitesimally small that it wholly fails to show that it is fit for that use within the meaning of the statute. The evidence in this case is that the attempt to use it for laundry purposes by white laundrymen in California gave such poor results that it was abandoned as a failure.

There is one finding by the circuit judge in this case in which it is said that the substance is used in the Eastern States *for starch purposes* by calico printers and carpet manufacturers to thicken colors; also for book binding and in the manufacture of paper; also for filling in painting, and in the manufacture of a substitute for gum arabic and other gums, sometimes for sizing cotton goods, and also as an adulterant in the manufacture of candy in some cases, and in other articles. The expression in that finding, that the substance is used in the Eastern States *for starch purposes*, is an inadvertence, because the finding, although it rests upon the evidence as well as upon the agreed statement of facts stipulated between the parties, yet there is nothing in the evidence or in the stipulation to show that the enumerated purposes were starch purposes. In the stipulation it is said that the substance in controversy *is used in the Eastern States by calico printers, etc.* The expression "for starch purposes" does not appear in the agreed statement of facts, and in naming the uses for which the substance is used it would appear that most of them are not what would be ordinarily understood as a starch purpose.

Sizing cotton goods might perhaps be regarded as somewhat of a starch purpose, as starch is sometimes used in that way. The evidence does not show that this use is general, and the expression, "fit for use as starch," would not in our judgment include that use. We think it would not, in the ordinary acceptation of the term, be called a starch purpose. Glue would accomplish much the same purpose and might be used therefor. The use by calico printers and carpet manufacturers to thicken colors is not the ordinary use of starch, nor is it a starch purpose. Nor would its use as an adulterant in the manufacture of candy and other articles be properly described as such a purpose.

Assuming, as counsel for the Government claims, and as is undoubtedly entirely true, that the policy shown in the tariff act is protection to American industries, yet the article here in controversy does not and can not compete with American starch for any of the purposes for which starch is commonly and ordinarily used in this country. The evidence to that effect we think is conclusive.

In Chung Yune *v.* Kelly (14 Fed. Rep., 639) the circuit court for the district of Oregon submitted to the jury whether "the article in question" (which was in fact tapioca flour, though imported as sago flour), "imported and entered by the defendant, is a starch known to commerce as such, and made and intended to be used primarily by laundrymen in the stiffening and polishing of clothes." The jury

returned a negative answer, and the court said, "This answer is undoubtedly according to the law and the fact." The substance was held to be exempt from duty under the tariff act (Rev. Stat., p. 488) as root flour, but the plaintiff was not allowed to recover back the duty which he had paid, because, having claimed in his protest that the article was *sago* flour, the court felt compelled to confine him to his specific ground of protest, and consequently the Government kept his money, although the importer had, in fact, imported an article entitled to free entry under the law.

The case of Townsend *v.* United States (14 U. S. App., 413), holds that paragraph 323 of the tariff act of 1890 includes only those preparations which are actually and not theoretically fit for use as starch, and which can be practically used as such, and not those which can be made, by manufacture, fit for such use. Counsel for the Government criticises that case as not decided upon the same amount of evidence that has been given in this case upon the question whether the article is or is not fit for use as starch. But in the opinion delivered in the case it is seen that, while not precisely identical, the facts are substantially the same as in the case at bar. The court says the article is used mostly by calico printers and carpet manufacturers to thicken colors, and in the manufacture of a substitute for gum arabic or other gums; also for the sizing of cotton goods, a purpose for which starch is also used to a certain extent, but the weight of the testimony was, in the opinion of the court, that it was not used for laundry purposes. We think the same facts appear in the case before us, the use for laundry purposes by a few Chinese on the Pacific coast not being sufficient in extent to enable us to say that it is so used in any but the most minute quantities. It seems to us clear from the finding and from the evidence that the substance is not commercially known by the people in this country as starch, nor as adapted to the ordinary purposes of that article, and it has not been manufactured into commercial starch and is not known and is not fit for use as such.

The Treasury Department has heretofore announced decisions which are entitled to much weight upon the question herein presented. Prior to the tariff act of 1870 (16 Stat., 256, 268) both starch and tapioca had been made dutiable, sometimes at the same and sometimes at different rates of duty. By the latter act, "tapioca, cassava or cassada" were placed in the free list, while "root flour" was placed in the free list in 1872 (17 Stat., 236). The Treasury Department held tapioca flour entitled to free entry as tapioca. The Secretary said: "It appears upon investigation that tapioca is prepared in three forms, namely, flake, pearl, and flour, and that these terms do not indicate any substantial difference in the character or quality of the article, but merely indicate its form or appearance." (Decisions, Treasury Department, 1887–1890, No. 3161, March 23, 1877.)

Under the act of 1883 (22 Stat., 488, 521) tapioca was continued in the free list, as was also root flour (page 520), while starch was made dutiable as potato or corn starch at a certain rate, "other starch two and one-half cents per pound" (page 503). The Treasury Department held, July 7, 1883, that tapioca flour was to be admitted free of duty, without regard to the use for which it was ultimately intended, and that the provision in that act for a duty upon "other starch" than potato or corn starch did not cover tapioca flour. (Decisions, Treasury Department, No. 5802.)

Subsequently to that time various importations had been made of this article, upon which duties had been assessed at the rate of 2½ cents per pound, as starch, although imported under various names, as "sago, sago crude, sago flour, tapioca," etc.

Exemption had been claimed for these articles as coming under the provisions of the free list, as "root flour, sago crude, and sago flour," and "tapioca, cassava, or cassada." The article had been classified by the collector under the tariff act as "other starch," for the reason that it was, as claimed, imported and was actually used as starch by the Chinese laundries throughout the States and Territories. The Department, under date of January 11, 1887, again held that "flour made from tapioca, cassava, or cassada root may be admitted free of duties, without regard to the use for which it is ultimately intended." Samples of the flour had been submitted to the United States chemist, who reported that it was "chemically a starch, obtained from the root of *Janipha manihut* or *Jatropha manihot*," yet it was considered in its commercial character to be tapioca; it was so returned by the appraiser, and it was directed that the merchandise should be admitted free of duty. (Decisions, Treasury Department, 1887–1890, No. 7971, January 11, 1887.)

On September 21, 1888, certain so-called flour was imported which the importers claimed to be free of duty, and upon which the collector assessed a duty of 2½ cents per pound under the provisions of the act already mentioned, providing for such a duty on "other starch," etc. Samples of the merchandise in question were submitted to the United States chemist at the port of New York, who found the article to be tapioca starch, and under the Department's decisions of July 7, 1883, and January 11, 1887, it was held that flour made from tapioca, although chemically a starch,

was to be admitted free of duty under the provisions for tapioca, without regard to the use to which it was ultimately intended. The appeal was allowed, and the collector directed to reliquidate the entry and to take measures for refunding the duties exacted. (Treasury Department Decisions, *supra*, No. 9031.)

These decisions were principally based upon the provisions of the acts which related to tapioca (one decision being exclusively upon the tapioca provision), and although in some cases in which the question as to tapioca arose, the act also provided for the free entry of root flour. The decisions that tapioca flour was entitled to free entry were substantially founded upon the tapioca provision in the act and not upon the root-flour item.

Subsequently, when Congress by the act of 1890 omitted root flour from the free list and imposed a duty upon starch and all preparations, from whatever substance produced, fit for use as starch, we do not think that any argument can be drawn therefrom in favor of the construction which would impose a duty on tapioca flour as a preparation fit for use as starch, while at the same time there is a clause in the act providing for free entry of tapioca, the substance tapioca flour being one of its forms. Many other flours might come under the denomination of root flour which were not specially declared in the act to be free from duty, and the dropping of the root flour from the free list might relegate such flour to the dutiable list. Not so as to tapioca flour, which is still found in the free list. The omission of root flour from the free list, therefore, had no effect upon tapioca flour, and if there had been an intention to include it in the dutiable list, especially after these repeated decisions of the Treasury that it was entitled to free admission as tapioca, we can not but believe that Congress would have expressed that intention with reasonable clearness.

The judgment of the circuit court of appeals of the ninth circuit should be reversed, and that of the circuit court for the northern district of California affirmed, and the case remanded to that court with such directions, and

It is so ordered.

EXHIBIT 20—(18617—G. A., 4015).

Eight importations of merchandise, made by the same importer on separate steamers and at different times, were duly appraised by the local appraiser and the entries liquidated by the collector, who, however, called for reappraisements on two of the lots, which reappraisements were duly held by a general appraiser, who advanced the values of the goods. The collector then reliquidated the entries covering these two lots, and also those covering the remaining six lots, although no appeal had been taken from the local appraiser's valuation thereof, basing his action in every instance on the return made by the general appraiser, and on the fact that the goods were of the same general character. *Held*, That the collecter's action was irregular and illegal as to the six lots not passed on by the general appraiser; and that an appraisement of imported merchandise made by a local appraiser in a case of which he has jurisdiction is conclusive on all parties, unless an appeal is taken therefrom in the manner prescribed by law.

The collector is not an appraising officer, and can not act as such, either with or without the consent of the local appraiser.

Notice of a reappraisement must be given to an importer, and he must be afforded such opportunity as enables him to give his views and make his contention in respect to the value of his goods.

Origet *v.* Hedden, 155 U. S., 228 (15 Sup. Ct. Rep., 92), followed.

Section 21 of the act of June 22, 1874, allowing the collector to reliquidate entries in certain cases, does not authorize him to make a reliquidation by raising the values of goods which have been finally ascertained by lawful appraisement.

Beard *v.* Porter, 124 U. S., 437; Gandolfi *v.* United States, 74 Fed. Rep., 549; In re Ford, G. A., 3167, followed.

Before the U. S. General Appraisers at New York, October 26, 1897.

In the matter of the protest 32124 *b*-181, of the Stewart, Howe and May Company against the decision of the collector of customs at Cleveland, Ohio, as to the rate and amount of duties chargeable on certain merchandise, imported per *Lucania*, *Etruria*, *New York*, *St. Louis*, *St. Paul*, *Etruria*, *Campania*, and *Umbria*, and entered March 12, 19, and 26, and April 2, 8, 15, 20, and 30, 1896, respectively.

Opinion by SOMERVILLE, General Appraiser.

The importations, which are eight in number, and made by the same importer, all consist of bias velveteen skirt bindings, and were classified and assessed for duty under the tariff act of 1894. Each arrived by a separate steamer, and is covered by a separate invoice and warehouse entry, as will appear from the report of the collector at Cleveland, Ohio, made to the Board.

A separate appraisement of the goods represented by each invoice and bonded entry was made by the local appraiser, and returned in due form to the collector, who liquidated the duties on a basis of the values thus ascertained.

The collector called for a reappraisement of the goods covered by only two of the

bonds, viz: Nos. 406 and 412, including the importation by the *Lucania*, March 12, 1896, and that by the *St. Paul* April 8, 1896, which reappraisements were made under the provisions of section 13 of the act of June 10, 1890, by a single general appraiser.

On August 19, 1896, the collector proceeded to reliquidate the entries, pursuant to the return made by the general appraiser, who had advanced the value of the goods covered by said bonds 406 and 412.

He also reliquidated the six other entries, covered by the other bonds, embracing Nos. 408, 409, 411, 415, 418, and 419, all of which are more specifically described in his report to the Board. This he did *upon the basis of the values returned by the general appraiser in the other two cases.* This action is sought to be justified on the ground that the goods covered by the invoices and bonds are of the same character.

It is manifest that the collector's action was irregular, and not authorized by law, so far as concerns all of the goods, except those covered by bonds numbered 406 and 412, which had been acted on by the general appraiser, who advanced the values of those particular goods only.

The other invoice values had not been advanced in the only manner they could have been after appraisement by the local appraiser. An appraisement of imported merchandise made by a local appraiser, in a case of which he has jurisdiction, is final and conclusive, unless an appeal is taken from his decision by the importer or the collector in the mode and time prescribed by law. He can not himself lawfully make a new appraisement. (*In re* The American Sugar Refining Company, G. A. 3292; note, also, Synopsis 17007.) Much less can the collector make such appraisement, or make a reliquidation based on such newly ascertained values, with or without the concurrence of the local appraiser.

The aspect of the case is not changed by the fact that all of the importations are of the same general character. The goods were imported at different times, and the market values were not necessarily the same. The importers, moreover, were entitled to a hearing after notice, in due course of legal procedure, as to each separate importation. The importer must be "afforded such notice and hearing as enables him to give his views and make his contention in respect to the value of his goods." (Origet *v.* Hedden, 155 U. S., 228; 15 Sup. Ct. Rep., 92.) The testimony before the Board shows that these advances of values, on which the various reliquidations were predicated, were made without proper notice or other due process of law, except in case of the goods covered by bonds Nos. 406 and 412, above specified.

The authority conferred by section 21 of the act of June 22, 1874, which authorizes reliquidations of entries in certain cases, clearly has no reference to a case like this, involving the unauthorized raising of values which had been finally ascertained by a lawful appraisement. (Beard *v.* Porter, 124 U. S., 437; Gandolfi *v.* United States, C. C. A., 74 Fed. Rep., 549; *In re* Ford, G. A., 3167.)

The protest is sustained, and the collector's decision reversed only as to entries represented by bonds Nos. 408, 409, 411, 415, 418, and 419. These entries will be reliquidated on the basis of the values as first ascertained by the local appraiser. The decision is affirmed as to the entries covered by the other two bonds, numbered 406 and 412.

[Withheld for review.]

EXHIBIT 21.—(22893—G. A., 4890)—*Embroidered wool wearing apparel.*

Articles of wearing apparel, composed wholly or in part of wool, and embroidered, are more specifically provided for as "articles of wearing apparel of every description" in paragraph 370, tariff act of 1897, than as "articles embroidered by hand or machinery" in paragraph 371 of said act.—Cases collated.

Before the U. S. General Appraisers at New York, March 15, 1901.

In the matter of the protests, 43782*b*-14696 and 43926*b*-14754, of Schlesinger & Mayer, against the decision of the collector of customs at Chicago, Ill., as to the rate and amount of duties chargeable on certain merchandise imported per *New York* and *Palatia*, and entered November 3 and December 22, 1899.

Opinion by SOMERVILLE, general appraiser.

The merchandise in question consists of various articles of wearing apparel, including corsets, wrappers, skirts, etc., all of which are composed wholly or in part of wool, and are embroidered. The collector exacted duty thereon at the rate of 50 cents per pound and 60 per cent ad valorem under the provision in paragraph 371 of the tariff act of 1897 for "articles embroidered by hand or machinery, * * * made of wool or of which wool is a component material." The protestants claim

that the goods should have been classified for duty at the rate of 44 cents per pound and 60 per cent ad valorem under the provision in paragraph 370 of said act for "clothing, ready-made, and articles of wearing apparel of every description, * * * composed wholly or in part of wool."

The only question presented for decision, therefore, is, which is the more specific enumeration, "articles embroidered by hand or machinery" in paragraph 371, or "articles of wearing apparel of every description" in paragraph 370. In our opinion, the latter is very clearly the more specific. It was decided by the circuit court of appeals for the second circuit, in the case of *in re* Boyd (55 Fed. Rep., 599), that lace aprons were dutiable at 50 per cent ad valorem as "articles of wearing apparel" under paragraph 349 of the tariff act of 1890, and not at 60 per cent ad valorem as "articles made wholly or in part of lace" under paragraph 373 of said act. This ruling reversed the decision of the circuit court (49 *id.*, 731), and affirmed Board decision *in re* Boyd (G. A. 1032). So it was held by the Board in the case of *in re* Muser (G. A. 4080) that cotton boleros embroidered were more specifically described as "wearing apparel" in paragraph 258 of the tariff act of 1894 than as "articles embroidered by hand or machinery" in paragraph 276 of said act. Also, in the case of *in re* McAlpin (G. A. 2994), the Board held that cotton lace collars were dutiable as "wearing apparel" rather than as "articles made wholly or in part of lace."

In the decision of the circuit court of appeals in the Boyd case (*supra*) the following language was used by the court, speaking through Judge Lacombe:

"These aprons are 'articles made wholly or in part of lace.' They are also 'articles of wearing apparel.' Upon the argument we indicated that in our opinion the latter was the more specific designation, and that, therefore, 'articles made wholly or in part of lace' which were also 'wearing apparel' were not to be included with the other 'articles made wholly or in part of lace' provided for in paragraph 349, being specially provided for in paragraph 373."

In Robertson *v.* Glendenning (132 U. S., 158; 10 Sup. Ct. Rep., 44) it was held by the Supreme Court that embroidered linen handkerchiefs were dutiable under the tariff act of 1883 (22 Stat., 489) as handkerchiefs made of flax, and not as manufactures of linen embroidered, the former being held to be the more specific of the two enumerations.

Corsets are unquestionably wearing apparel (*in re* Ottenheimer, 4 C. C. A., 679, affirming 49 Fed. Rep., 222, and G. A. 983). So are the other articles covered by the protests, all of which are ordinarily worn upon the person (Arnold *v.* United States, 147 U. S., 494, 13 Sup. Ct. Rep., 406). Note also *in re* Beckel (G. A. 2066).

The protests, claiming the articles under consideration to be dutiable under said paragraph 370 as articles of wearing apparel composed wholly or in part of wool, are sustained, and the collector's decision reversed, with instructions to reliquidate the entries accordingly.

EXHIBIT 22.—(22759—G. A., 4849)—*Antiseptic cotton—Medicinal preparation.*

Merchandise consisting of a foundation of cotton batting with one surface thereof treated with an antiseptic preparation, the chief component material being cotton, is a medicinal preparation and as such dutiable under the provisions of paragraph 68, act of July 24, 1897.—G. A., 1293, G. A., 4691, and Treasury decision 4987 followed.

The provisions of paragraph 68, act of July 24, 1897, relating to "medicinal preparations" are more specific than those of paragraph 322 thereof relating to manufactures of cotton not specially provided for; and where an article is covered by the terms of both, such as the above-described antiseptic preparation, the former, being the more specific, controls.

Before the U. S. General Appraisers at New York, January 25, 1901.

In the matter of the protest, 42544 *b*-14541, of United States Express Company, against the decision of the collector of customs at Chicago, Ill., as to the rate and amount of duties chargeable on certain merchandise imported per *Pretoria*, and liquidated August 21, 1899.

Opinion by DE VRIES, general appraiser.

The merchandise under consideration was subject of the following report by the local appraiser:

"The merchandise in question is cotton batting, one surface of which has been treated with an antiseptic preparation. Cotton is the component material of chief value. The merchandise has no medicinal quality, but is purely an antiseptic. It is therefore excluded from the provisions of paragraph 68, and was returned for duty as "manufactures of cotton," under paragraph 322, N. T."

Duty was accordingly assessed by the collector at the rate of 45 per cent ad valorem under the provisions of paragraph 322 of the act of July 24, 1897, which reads:

"322. All manufactures of cotton not specially provided for in this act, forty-five per centum ad valorem."

The importers protested against said assessment of duty, claiming the merchandise "is properly dutiable as medicated cotton for medicinal purposes at 25 per cent, under paragraph 68, referring at the same time to Treasury decision 4987, or properly dutiable under section 6, as manufactures, n. o. p. f., at 20 per cent ad valorem."

The question at issue rests solely upon the interpretation to be placed upon the words "medicinal preparation" in this connection. That this merchandise is "medicinal" is in evidence from the fact that one surface of the cotton batting has been treated with an antiseptic preparation. Antiseptics, germicides, and disinfectants, being used chiefly, if not exclusively—internally or externally—to destroy or to arrest the growth of disease germs or putrefactive bacteria, are "medicinal preparations" within the common and professional understanding, and have so been held by this Board in a recent decision (G. A., 4691).

The appraiser at Chicago returned that "the merchandise was cotton batting, one surface of which has been coated with an antiseptic preparation." The lexicographers agree in quoting the definitions of "antiseptic" that it is a medicinal quality. The Standard Dictionary states: "Antiseptic, an agent or *medicine* used in antisepsis." The same authority defines "preparation" as "the act of preparing or fitting for some use or purpose." The antiseptic, therefore, is a medicine, and the placing thereof on cotton "prepares it for some use or purpose," the result constituting a "medicinal preparation."

Cotton batting of this character having one surface coated with an antiseptic preparation is used chiefly, if not exclusively, by physicians and surgeons in their profession as a germicide, remedial, antiseptic, or disinfectant agent, or otherwise medicinally as a cure or remedy for disease or affections of the human or animal body, or as a preventive thereof. There is no science that has made greater strides during the last few years than that of the practice of medicine and surgery, and it is a well-known fact of common knowledge that certain bodily ailments are treated by direct application to the diseased parts by certain medicinal preparations which may be placed on cotton batting, cotton, or linen cloth, the curative properties of such preparation being absorbed through the pores of the skin. The mere fact that the backing, cloth, or cotton batting upon which this remedial agent may be spread preponderates as a component material of the article taken as a whole, can not be said to remove it from the category of what is commonly recognized as a medicinal preparation and make it, for dutiable purposes, a manufacture of cotton. Wounds and the treatment of surgical operations is largely done by the generic term of "dressing," which dressing, among other things, consists largely of application of antiseptics and medicines having curative properties spread upon or applied to the surface of linen or cotton cloths or cotton batting, or by having lint bandages immersed in and absorbing such properties. Such bandages or cotton batting, while being "manufactures of cotton" after having been so medicinally treated and prepared for a specific purpose and use of the physician or surgeon, is then known by its more specific designation and use and becomes a medicinal preparation.

Similar merchandise to the kind under consideration would not be known or catalogued by drug houses handling physicians' and surgeons' supplies as "manufactures of cotton," nor would it be called for as a manufacture of cotton, but by its specific designation.

That such merchandise has long been regarded as a medicinal preparation is evidenced by a letter of instruction of the Treasury Department to the collector of customs, port of New York, under date of August 26, 1881 (T. D. 4987), an extract from which, pertinent to the question at issue, is as follows:

* * * "In the opinion of the Department, all of the said articles are liable to duty at the rate of 40 per cent ad valorem, * * * the *medicated cottons*, under the provision for 'medicinal preparations not otherwise provided for' (Heyl, 1332)." * * *

Under the provision of paragraph 412 of the Tariff Index, and paragraph 1332 (quoted in Department's letter) of Heyl's Compilation of the Tariff Enactments, medicinal preparations were subjected to a duty of 40 per cent ad valorem, under which act "certain objects, appliances, and preparations for wound dressing and sanitary purposes" were imported into the port of New York, and upon appeal being taken as to the assessment of duty the Department issued instructions as above quoted.

In re Sheldon (G. A., 1293), the Board held certain medicated absorbent cotton to be a medicinal preparation and dutiable at the rate of 25 per cent ad valorem under paragraph 75 of the tariff act of 1890. This decision of the Board was not appealed from.

It may be conceded that the merchandise is a "manufacture of cotton" within said paragraph 322. At the same time it is a "medicinal preparation" within said paragraph 68. The former, however, in terms only covers those manufactures of

cotton "not specially provided for," while the latter is more specific and covers all "medicinal preparations" which may be, as in this case it is, a specific designation of one particular kind of a limited number of manufactures of cotton. The latter, therefore, controls in classification.

We find, therefore, as facts in the case—

1. That the merchandise is cotton batting, one surface of which has been treated with an antispetic preparation.

2. That the merchandise is a remedial, antispetic, or disinfectant agent.

3. That it is medicinal preparation in the preparation of which alcohol is not used.

And conclude, as a matter of law, that the merchandise is dutiable at the rate of 25 per cent ad valorem under paragraph 68 of the tariff act of July 24, 1897, as claimed.

The protest is accordingly sustained and the decision of the collector reversed, with instructions to reliquidate the entry. Reference is made to Treasury decision 4987; G. A., 1293 and 4691.

EXHIBIT 23.—(22875—G. A., 4886)—*Scientific instruments.*

Congress, by the express provision of paragraph 638, act of July 24, 1897, allowing free entry of philosophical and scientific instruments and utensils, "subject to such regulations as the Secretary of the Treasury shall prescribe," made compliance with such regulations, when prescribed, a condition precedent to the right of free entry.

The word "arrival," in article 566 of the Customs Regulations of 1899, must be construed to mean "entry."

The rule of "principal use" is to be followed in determining whether an article is a scientific instrument or not.

Before the U. S. General Appraisers at New York, March 12, 1901.

In the matter of the protest, 46280*b*–533, of W. H. Allison, against the decision of the collector of customs at Detroit, Mich., as to the rate and amount of duties chargeable on certain merchandise, imported per *Patricia*, and entered August 10, 1900.

Opinion by DE VRIES, general appraiser.

The invoice covers a variety of instruments, utensils, and apparatus, which were assessed for duty under provisions of the tariff act of 1897, deemed applicable to the goods as manufactures of metal, earthenware, glass, etc.

Free entry is claimed for the entire importation, on the ground that the articles are intended for the University of Michigan, and are of the kind described in paragraph 638 of said tariff act. In our view of the case the language of the several paragraphs under which duty was assessed is unimportant, and need not be here recited. The provisions of paragraph 638, aforesaid, are as follows:

"638. Philosophical and scientific apparatus, utensils, instruments, and preparations, including bottles and boxes containing the same, specially imported in good faith for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in the United States, or any State or public library, and not for sale, subject to such regulations as the Secretary of the Treasury shall prescribe."

We find the facts as follows: The imported merchandise consists of certain instruments, utensils, and apparatus, specially imported in good faith for the use of and by the order of the University of Michigan, an institution incorporated and established solely for philosophical, educational, scientific, and literary purposes; that said university is a college or school of learning in the United States, and that said importation was not made in order to sell said goods, but for the sole use of said university.

We further find that an affidavit of the form prescribed by the Secretary of the Treasury as preliminary to free entry under said paragraph 638 was made by the secretary of the university on August 7, 1900.

We further find that said merchandise arrived at the port of New York on May 27, 1900, and at Detroit, the port of ultimate destination, on the 6th day of August, 1900, *one day prior* to the *making* of the aforesaid affidavit. Entry of the goods was duly made at Detroit on *August 10*, 1900.

The Treasury regulations in force at the time of importation were as follows (Regulations of 1899, article 566):

"For the free entry of articles imported for the use of colleges, etc., affidavit must be made within seven days *before* their *arrival*, by the secretary, treasurer, or other responsible officer of the institution, under its corporate seal, that such articles *have*

been imported by the order and for the sole use of said institution, and not for sale or distribution," etc.

After a careful examination of the regulations in force under prior tariff acts, we are of opinion that the word "arrival," as used in the foregoing regulation, should be construed to mean "entry," for it is obvious that it would be improper to oblige the college authorities to swear that merchandise "had been imported" when in fact it had not yet arrived. If such a result necessarily followed from the language used, we should have no hesitation in pronouncing the regulation unreasonable and void, as requiring the commission of perjury. We are satisfied, however, that the construction we have adopted is not only in accordance with reason and good sense, but is in harmony with the regulations of the Department for many years back, and accomplishes the true purpose and intent of the Secretary and of Congress.

In this view of the case, it is evident that the importers complied substantially with the regulations, as they were bound to do under the rule laid down in United States *v.* Dominici. (78 Fed. Rep., 334; see also *in re* Mayer, G. A. 3784.) Their affidavit was made three days before the entry of the merchandise. They are in a position, therefore, to claim the benefits of said paragraph 638, provided their goods are of the character there described.

At the hearing before the Board, the case was submitted by the importers upon an affidavit of the director of the chemical laboratory at the University of Michigan, giving in detail the articles upon which claim is made and the use to which each is put. The question for decision is, Are the articles enumerated "scientific" or "philosophical" apparatus or instruments within the meaning of paragraph 638?

The paragraphs of recent tariff acts relating to philosophical and scientific instruments have been the subject to several exhaustive decisions, notably Robertson *v.* Oelschlaeger (137 U. S., 436); United States *v.* Presbyterian Hospital (71 Fed. Rep., 866); and, also, *in re* Massachusetts General Hospital (95 Fed. Rep., 973), affirmed in an elaborate opinion in United States *v.* Massachusetts General Hospital (100 Fed. Rep., 932).

The conclusions reached in these several adjudications do not seem to be entirely harmonious, but several rules may be taken as established. A definition of the term "philosophical instruments" was laid down by the Supreme Court as follows:

"Philosophical apparatus and instruments are such as are more commonly used for the purpose of making observations and discoveries in nature, and experiments for developing and exhibiting natural forces, and the conditions under which they can be called into activity. (Robertson *v.* Oelschlaeger, 137 U. S., 436.)"

This definition has been uniformly adopted by the courts and followed in the customs service.

The statute which was under consideration in that decision did not contain the word "scientific." That was added in 1870. The courts have held that its addition enlarged the class of instruments exempted from duty. As to the term "scientific instruments" or "scientific utensils," no exact definition has been enunciated; but the courts have aimed to construe such expressions by the light of the reasoning of the Supreme Court in the Oelschlaeger case, *supra*. No rule has been suggested by which the scientific or nonscientific character of instruments could be easily and satisfactorily determined.

Since the circuit court of appeals rendered its decision in the Massachusetts General Hospital case (100 Fed. Rep., 932; 41 C. C. A., 114), this Board has had occasion to explain and construe said paragraph 638, in the determination of another case of said hospital. (*In re* Mass. Gen. Hospital, G. A. 4717, decided June 12, 1900.) We there referred to, and commented upon, the different court decisions. In the Oelschlaeger case the court follows the rule of "principal use" in determining whether or not the merchandise, the subject of that decision, came within the terms of the definition therein enunciated. The court of appeals, in the subsequent case of United States *v.* Presbyterian Hospital, seemed, perhaps, to depart from the principle of interpretation laid down by the Supreme Court in the former case, and adopted for the purposes of decision as to what constitutes scientific instruments the rule of "intrinsic character." In the later case, *in re* Massachusetts General Hospital (95 Fed. Rep., 973), in determining what are "scientific instruments," the circuit judge prefers the rule of "principal use" as adhered to by the Supreme Court, and rests the decision upon that principle. In the last case the court, basing its reasoning upon the Robertson *v.* Oelschlaeger case, and by a parity of principle and language, lays down a definition of "scientific instruments" as follows:

"Scientific instruments may be said to be such as are specially designed for use, and principally employed in any branch of science. Such use may be for the purpose of observation, experiment, or instruction, or it may be a use in connection with the professional practice of a particular science."

Speaking of surgical instruments, the court said:

"Instruments of this kind, in our opinion, are scientific instruments within the meaning of the statute *until it is shown* that their principal use is in the trades and arts."

This case on appeal is reported in 100 Fed. Rep., 933. Therein the circuit court of appeals for the district of Massachusetts, Putnam, *J.*, exhaustively reviews this subject. This court holds that the addition of the word "scientific" to the statute adds to it. The several well-known special rules of interpretation are examined with the conclusion that they are inapplicable to the case at bar. In passing, however, the court remarks that while neither the rule of "principal use" nor the rule of "intrinsic character" are infallible guides, yet both are of great aid in reaching proper conclusions in such cases. An exact definition of "scientific instruments" is not essayed, the court, quoting United States *v.* Presbyterian Hospital, stating:

"The term (that is, 'scientific instruments') is a very vague one, and there is nothing in the context or in the previous legislation of Congress which assists in ascertaining its precise definition."

And then concludes in arriving at its determination:

"We must look at the general purpose of the statute, and the rule frequently stated, but not often applied, that in cases of doubt the doubt must be resolved in favor of the importer."

The court then ascertains that practical surgery is included within the term and classed as a "science," and concludes that inasmuch as the instruments—the subject of decision—are being known and used as such, should be classified as scientific instruments. The classification of such common instruments as cylindrical jars, test tubes, flasks, glass basins, brass holders for carrying rubber tubes, as such, is noted and emphasized. The decision of the lower court enunciating the above-quoted definition was affirmed. It can not escape attention that the conclusion reached by the court adopts the rule of "principal use."

It is equally obvious from a broad consideration of the subject that this rule, the one approved by the Supreme Court, should in these cases be the favored one. The purpose of Congress in these enactments is to confer a benefit or advantage. It is not the purpose of Congress to benefit or confer advantage upon an intrinsic substance or mechanism, but to encourage education and science.

We think that all the articles involved in the case before us are scientific or philosophical instruments, apparatus, or utensils, within the meaning of paragraph 638, with the exception of the following:

"CASE No. 6096.

"*G. and F. 893.*—Five funnels each, 3, 4, 5, and 6 inches diameter.

"These are funnels with a ground-glass plunger stopper, to be used in teaching students to make preparations when a pasty substance must be introduced into a flask or retort at intervals.

"*G. and F. 541.*—Fifteen glass stopcocks.

"These are special stopcocks, provided with a mercury seal to insure a perfectly tight joint. They are used in analyses of gases.

"CASE No. 4977.

"Three complete universal supports, according to Peters.

"To be used to support pieces of electrical apparatus in lecture illustrations.

"Nickeline wire.

"CASE No. 4978.

"3196. One shaking apparatus.

"To be used for extracting alkaloids from plant extracts with immiscible solvents."

The testimony before us does not sufficiently support the contention that the above articles are of the kind embraced by said paragraph 638.

The protest is sustained to the extent indicated, and the collector's decision is reversed, and he is instructed to make an appropriate reliquidation of the entry.

EXHIBIT 24.—(22268—G. A. 4715)—*Clocked and embroidered hosiery.*

(1) Cotton hosiery having a number of fancy perpendicular narrow stripes in various colored threads, woven or stitched therein with a sewing machine or similar means, and which resemble embroidery, are not in fact embroidered.
(2) Hosiery which has embroidered thereon with a needle on either side a single fancy stripe in various colored threads, terminating at the top in an arrow point or similar design and separating toward the heel and toe, is "clocked" within the meaning of the tariff act.
All these articles, being composed of cotton or other vegetable fiber and selvaged, fashioned, narrowed, etc., are dutiable at the compound rates provided in paragraph 318 of the present tariff act, and not at 60 per cent ad valorem as "embroidered wearing apparel" under paragraph 339 of that act.

Before the U. S. General Appraisers at New York, June 1, 1900.

In the matter of the protests, 41104*b*, 42672*b*, of Wilson Brothers, against the decision of the collector of customs at Chicago, Ill., as to the rate and amount of duties chargeable on certain merchandise (hosiery) imported per *Albano* and railroad, and *Palatia* and railroad, and entered January 19 and September 11, 1899.

(Opinion by TICHENOR, general appraiser.

These protests are against the assessment of duty at 60 per cent ad valorem under paragraph 339, act of July 24, 1897, upon certain fancy cotton half hose, which are claimed to be dutiable at 70 cents per dozen pairs and 15 per cent ad valorem, or at other compound rates, according to value, under the provisions of paragraph 318 of said act.

We find as matter of fact from an inspection of the official samples, the testimony of expert witnesses, and from the papers in these cases—

(1) That some of the articles in question are men's black cotton (lisle thread or other) half hose, selvaged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, and which have several fancy perpendicular stripes about half an inch wide, of different colored threads, woven or stitched therein with a sewing machine or similar means, and which resemble embroidery, but is not in fact embroidery, produced by the use of a needle by hand or machinery.

(2) That others of the articles in question (protest No. 42672*b*–14601) are men's black cotton (lisle thread or other) half hose, which are likewise selvaged, fashioned, narrowed, etc., and are "clocked"—that is to say, they have on either side a single fancy stripe, in various colored threads, terminating at the top in an arrow point or similar shaped design, and separating toward the heel and toe, respectively, which is embroidered with the use of a needle by hand or machinery.

Although the articles described in our second finding are, in fact, embroidered, the embroidery is of that peculiar form or design that is known in the trade as "clocked," the provision for which in paragraph 318 is more specific than that for embroidered wearing apparel in paragraph 339 of the tariff act.

The protests are accordingly sustained.

EXHIBIT 25.—(22377—G. A., 4730)—*Mexican blankets—zarapes.*

Mexican woolen blankets, know as zarapes, are dutiable as blankets under paragraph 367, act of July 24, 1897. The fact that blankets are sometimes put to use as an article of wearing apparel during the day while used as blankets during the night does not change their classification and make them articles of wearing apparel.

Before the U. S. General Appraisers at New York, July 23, 1900.

In the matter of the protest, 45312*b*, of W. G. Walz against the decision of the collector of customs at El Paso, Tex., as to the rate and amount of duties chargeable on certain merchandise, imported per street car, and entered April 21, 1900.

Opinion by FISCHER, general appraiser.

The merchandise in question consists of Mexican woolen blankets, known as "zarapes." They were assessed with duty at the rate of 44 cents per pound and 60 per cent ad valorem under the provisions of paragraph 370 of the act of July 24, 1897.

The importer claims that the merchandise is dutiable at the rate of 33 cents per pound and 40 per cent ad valorem under the provisions of paragraph 367 of said act.

The return of the classifying officer shows that he assessed duty under paragraph 370 on the theory that the articles are shawls or wearing apparel, but the evidence introduced on the hearing shows that the articles are blankets, so known commercially and used as such, although they are sometimes used by Mexicans as shawls or wraps during the day. There are two kinds of zerapes used by Mexicans. One, which appears to be intended for use generally as a shawl or wrap, and in which holes or slits are made for the purpose of inserting the arms of the wearer, and one which is intended to be commonly used as a blanket, and has no hole or opening for

the arms. The merchandise in dispute is of the latter species, and the evidence before us shows that these are never used in our country as wearing apparel, but only as blankets, lounge coverings, portières, or rugs. They are uniformly known in commerce and trade as blankets, and as such are provided for *eo nomine* in paragraph 367, as claimed in the protest.

The contention of the Government that because of the other uses these articles are put to they should be classified as shawls or wearing apparel is not well taken, for if a blanket which is sometimes worn on the person can be called a shawl, so might a shawl which may sometimes be used as a covering during the night be called a blanket. Classification can not be altered by this method.

The protest is sustained and the decision of the collector reversed, with instructions to reliquidate the entry.

EXHIBIT 26.—(16503.)

Collectors of customs have authority under synopsis 12655 to reliquidate entries within one year from date of original liquidation for the purpose of correcting erroneous action on the original entry.

TREASURY DEPARTMENT, *October 24, 1895.*

SIR: Referring to your letter of the 21st instant, in which you ask instructions relative to the authority of collectors, without special instructions from this Department, to reliquidate entries within one year from the date of original liquidation, for the purpose of correcting erroneous action on the original entry, I have to inform you that under the decision of the Board of General Appraisers (Synopsis 12655) it is held that collectors have such authority.

Article 929, Customs Regulations, was in print before the promulgation of the decision referred to; otherwise it would probably have been modified in its terms. Especially would the new rule prevail where reliquidation is for the purpose of collecting additional duty. * * *

Respectfully, yours,
(80 *h*)

S. WIKE,
Assistant Secretary.

The AUDITOR FOR THE TREASURY DEPARTMENT.

EXHIBIT 27.—(22508—G. A., 4774)—*Emblem—Reliquary cross.*

A "reliquary cross," consisting of a metal cross, with receptacle at the intersection, carried in the hand in public processions of the Catholic Church, and specially imported in good faith for the use and upon the order of such church and not for sale, is entitled to free entry under paragraph 649, act of July 24, 1897.—G. A. 958 followed.

Before the U. S. General Appraisers at New York, September 25, 1900.

In the matter of the protest, 40715 *b*-3446, of Charles H. Wyman & Co., against the decision of the surveyor of customs at St. Louis, Mo., as to the rate and amount of duties chargeable on certain merchandise, imported per *Willehad*, and entered May 2, 1899.

Opinion by DE VRIES, General Appraiser.

The article the subject of the protest herein is known as a "reliquary cross," consisting of a metal cross with a receptacle at the center or intersection.

The special deputy surveyor of customs at St. Louis classified the article as "manufactures of metal," and assessed duty thereupon at 45 per cent ad volorem under paragraph 193 of the act of July 24, 1897.

The protest claims free entry for the article as "regalia" specially imported for use in St. Liborius church, St. Louis, under paragraph 649 of said act.

We find as matters of fact, from the evidence and papers in the record, that the article is a metal cross, with a receptacle at the intersection for carrying therein as depository, when in use, a relic of the true cross, and also the Blessed Sacrament; that the uses of this article are the same as those of the ostensorium in giving benediction, except that this article is carried only in processions, and then in the hand, in accordance with the church regulations, and when such are over is placed in the safe with the chalice or ostensorium; that said church is a religious and educational institution, and the article was specially imported in good faith for use and by order thereof, and not for sale or disposition.

The act of July 24, 1897, paragraph 649, providing free entry for certain goods, states:

"Regalia * * * where specially imported in good faith for the use and by order

of any society incorporated or established solely for religious, philosophical, educational * * * purposes; but the term 'regalia' as herein used shall be held to embrace only such insignia of rank or office *or emblems* as may be worn upon the person *or borne in the hand* during public exercises of the society or institution." * * *

We think the case made by the undisputed evidence supporting the facts found above brings the case clearly within this section of the act of July 24, 1897, in that the cross, the article in question, is an emblem which may be and is borne in the hand during public excercises of the Catholic Church, and that it was imported and ordered especially for St. Liborius church, St. Louis, and not for sale, and is not an article of furniture or a fixture.

In G. A. 958 this Board, upon the same reasoning and under a similar paragraph of the tariff act of 1890, held that an ostensorium of the Catholic Church imported was entitled to free entry.

The collector's decision is reversed, with instructions to reliquidate the entry.

EXHIBIT 28.—(22726—G. A., 4840)—*Anthrax or blackleg vaccine.*

Anthrax or blackleg vaccine is entitled to free entry under the provisions of paragraph 692, act of July 24, 1897, as vaccine virus, and is not dutiable as a medicinal preparation.—G. A. 4600 reversed.—*In re* Pasteur Vaccine Company, United States circuit court, northern district of Illinois (not yet reported), cited and followed.

Before the U. S. General Appraisers at New York, January 11, 1901.

In the matter of the protests, 40343*b*, etc., of Pasteur Vaccine Company *et al.*, against the decision of the collector of customs at Chicago, Ill., as to the rate and amount of duties chargeable on certain merchandise, imported per the vessels and entered on the dates named in the schedule.

Opinion by FISCHER, general appraiser.

The merchandise in question was returned by the local appraiser as a medicinal preparation, and duty was assessed thereon at the rate of 25 per cent ad valorem under the provisions of paragraph 68 of the act of July 24, 1897. The importers claim that said merchandise is "anthrax and blackleg vaccine," entitled to free entry under the provisions of paragraph 692 of said act as "vaccine virus."

The question at issue here was passed upon by this Board in G. A. 4600 adversely to the importer, that decision holding that the article imported was anthrax and blackleg vaccine, and that it did not fall within the provisions of paragraph 692 of the free list, which included only that medicinal preparation which was commercially known as vaccine virus, used for the prevention of smallpox. Upon appeal to the circuit court of the United States for the northern district of Illinois, this ruling was reversed and the claim of the importer sustained.

Judge Kohlsaat, writing the opinion, said:

"I am of the opinion, from the evidence submitted, that the term "vaccine virus" applies as well to preparations against contagious diseases, and that the use of applicant's preparation in this country was sufficiently general and public prior to the passage of said tariff act as to be reasonably held to have been within the knowledge and contemplation of Congress at the time said paragraph 692 was determined upon."

The language of paragraph 692 is as follows: "Vaccine virus."

The Treasury Department having acquiesced in this decision (T. D. 22637), these cases must follow the ruling there laid down, and we accordingly sustain the protests and reverse the decisions of the collector, with instructions to reliquidate the entries.

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